

ANNUAL REPORT

OF THE

SECRETARY OF THE TREASURY

ON THE

STATE OF THE FINANCES

FOR

THE YEAR 1889.



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REPORT.

TREASURY DEPARTMENT,
Washington, D. C., December 2, 1889.

SIR: I have the honor to submit the following report:

RECEIPTS AND EXPENDITURES.

Fiscal year 1889.

The ordinary revenues of the Government from all sources for the fiscal year ended June 30, 1889, were:

From customs	\$223,832,741 69
From internal revenue	130,881,513 92
From profits on coinage, bullion deposits, and assays	10,165,264 79
From sales of public lands	8,038,651 79
From fees—consular, letters-patent, and land	3,378,063 59
From tax on national banks	1,536,087 16
From sinking-fund for Pacific railways	1,321,124 53
From customs fees, fines, penalties, and forfeitures	1,113,020 78
From repayment of interest by Pacific railways	603,764 72
From Soldiers' Home, permanent fund	592,427 25
From sales of Indian lands	446,258 19
From tax on seal-skins	317,500 00
From sales of Government property	295,530 42
From immigrant fund	236,196 50
From deposits for surveying public lands	95,818 63
From depredations on public lands	65,434 29
From sale of condemned naval vessels	22,582 75
From revenues of the District of Columbia	2,523,950 69
From miscellaneous sources	1,584,127 15
Total ordinary receipts	<u>387,050,058 84</u>

The ordinary expenditures for the same period were:

For civil expenses	\$25,566,131 05
For foreign intercourse	1,897,625 72
For Indian service	6,892,207 78
For pensions	87,624,779 11
For the military establishment, including rivers and harbors and arsenals	44,435,270 85
For the naval establishment, including vessels, machinery, and improvements at navy-yards	21,378,809 31
For miscellaneous expenditures, including public buildings, light-houses, and collecting the revenues	47,951,637 57

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XXII REPORT OF THE SECRETARY OF THE TREASURY.

For expenditures on account of the District of Columbia.....	\$5,248,669 92
For interest on the public debt.....	41,001,484 29

Total ordinary expenditures.....	281,996,615 60
----------------------------------	----------------

Leaving a surplus of.....	105,053,443 24
---------------------------	----------------

Of which there was used in the redemption of notes and fractional currency, and purchase of bonds for the sinking fund, the sum of..	47,583,313 65
--	---------------

Leaving a net surplus for the year of.....	57,470,129 59
--	---------------

In his last annual report to Congress my predecessor in office estimated that the revenues of the Government for the fiscal year to end June 30, 1889, would exceed ordinary expenditures, not including the sinking fund, by \$104,000,000. The accuracy of his forecast is demonstrated by the results set forth in the foregoing tables.

As compared with the fiscal year 1888, the receipts for 1889 have increased \$7,783,984.08, as follows:

Source.	Increase.	Decrease.	Net increase.
Internal revenue	\$6,584,641 94		
Customs	4,741,568 06		
Profits on coinage, assays, etc.	777,630 31		
Consular fees	214,797 75		
Soldiers' Home, permanent fund	159,237 96		
Sinking fund for Pacific railways.....	150,793 10		
Customs enrolment fees.....	78,558 48		
Sales of public lands.....		\$3,163,365 44	
Sales of Indian lands.....		433,829 24	
Registers' and receivers' fees.....		248,543 99	
Tax on national banks.....		212,479 69	
Revenues of the District of Columbia.....		126,399 62	
Sale of condemned naval vessels.....		83,083 13	
Repayment of interest by Pacific railways.....		77,932 23	
Sales of Government property.....		70,346 84	
Deposits for surveying public lands.....		66,072 13	
Immigrant fund.....		54,993 00	
Customs fines, penalties, and forfeitures.....		50,992 71	
Fees on letters-patent.....		21,639 16	
Custom-house fees.....		11,993 19	
Miscellaneous items.....		301,573 15	
Total	12,707,227 60	4,923,243 52	\$7,783,984 08

There was an increase in the ordinary expenditures of \$22,342,656.93, as follows:

	Increase.	Decrease.	Net increase.
Civil and miscellaneous.....	\$7,711,803 46		
Pensions.....	7,336,270 34		
War Department.....	5,912,834 74		
Navy Department.....	4,452,371 66		
Indians.....	642,899 91		
Interest on the public debt.....		\$3,713,523 18	
Total	26,056,180 11	3,713,523 18	\$22,342,656 93

Fiscal year 1890.

For the present fiscal year the revenues, actual and estimated, are as follows:

Source.	Quarter ended September 30, 1889.	Remaining three-fourths of the year.	Total.
	<i>Actual.</i>	<i>Estimated.</i>	
Customs.....	\$58,274,697 04	\$161,725,302 96	\$220,000,000 00
Internal revenue.....	34,733,244 96	100,266,755 04	135,000,000 00
Sales of public lands.....	1,957,706 51	5,042,293 49	7,000,000 00
Profits on coinage, assays, etc.....	1,473,940 83	7,025,059 17	8,500,000 00
Tax on national banks.....	661,392 98	838,607 02	1,500,000 00
Fees—consular, letters-patent, and land.....	873,920 46	2,126,079 54	3,000,000 00
Interest and sinking-fund, Pacific railways.....	645,876 19	1,354,123 81	2,000,000 00
Customs fees, fines, penalties, etc.....	292,325 39	707,676 61	1,000,000 00
Sales of Government property.....	40,070 41	209,929 59	250,000 00
Deposits for surveying public lands.....	33,411 13	216,588 87	250,000 00
Revenues of the District of Columbia.....	295,145 61	2,204,854 39	2,500,000 00
Miscellaneous.....	811,599 17	3,188,409 83	4,000,000 00
Total ordinary receipts.....	100,093,328 68	284,906,671 32	385,000,000 00

The expenditures for the same period, actual and estimated, are as follows:

Object.	Quarter ended September 30, 1889.	Remaining three-fourths of the year.	Total.
	<i>Actual.</i>	<i>Estimated.</i>	
Civil and miscellaneous, including public buildings, light-houses, and collecting the revenue.....	\$19,593,943 32	\$50,406,056 68	\$70,000,000 00
Indians.....	2,024,876 03	4,975,123 97	7,000,000 00
Pensions.....	35,487,627 37	68,512,372 63	104,000,000 00
Military establishment, including fortifications, river and harbor improvements, and arsenals.....	14,762,047 51	33,237,952 49	48,000,000 00
Naval establishment, including vessels and machinery, and improvements at navy-yards.....	5,476,675 92	17,523,324 08	23,000,000 00
Expenditures for District of Columbia.....	1,849,727 00	3,150,273 00	5,000,000 00
Interest on the public debt.....	10,293,457 17	25,706,542 83	36,000,000 00
Total ordinary expenditures.....	89,488,354 32	203,511,645 68	293,000,000 00

Total receipts, actual and estimated..... \$385,000,000 00

Total expenditures, actual and estimated..... 293,000,000 00

Estimated surplus, applicable to the purchase of bonds..... 92,000,000 00

Estimated amount required for the sinking-fund..... 48,321,116 99

Leaving a net surplus for the year of..... 43,678,883 01

Fiscal year 1891.

The revenues of the Government for the fiscal year ending June 30, 1891, are thus estimated upon the basis of existing laws:

From customs.....	\$220,000,000 00
From internal revenue.....	135,000,000 00
From sales of public lands.....	7,000,000 00

XXIV REPORT OF THE SECRETARY OF THE TREASURY.

From profits on coinage, assays, etc.....	\$8,500,000 00
From fees—consular, letters-patent, and land.....	3,000,000 00
From interest and sinking-fund, Pacific railways.....	2,000,000 00
From tax on national banks.....	1,500,000 00
From customs fees, fines, penalties, etc.....	1,000,000 00
From sales of Government property.....	250,000 00
From deposits for surveying public lands.....	250,000 00
From revenues of the District of Columbia.....	2,500,000 00
From miscellaneous sources.....	4,000,000 00

Total estimated receipts..... 385,000,000 00

The estimates of expenditures for the same period, as submitted by the several Executive Departments and offices, are as follows:

Legislative establishment.....	\$3,399,152 15
Executive establishment—	
Executive proper.....	\$153,644 00
State Department.....	150,150 00
Treasury Department.....	8,790,274 55
War Department.....	2,188,750 00
Navy Department.....	450,906 00
Interior Department.....	4,791,794 00
Post-Office Department.....	898,770 00
Department of Agriculture.....	1,208,430 00
Department of Labor.....	158,410 00
Department of Justice.....	190,650 00
	18,981,778 55
Judicial establishment.....	454,750 00
Foreign intercourse.....	1,807,285 00
Military establishment.....	25,403,148 86
Naval establishment.....	24,290,498 79
Indian affairs.....	5,804,399 77
Pensions.....	98,587,252 00
Public Works—	
Legislative.....	8,900 00
Treasury Department.....	5,453,453 00
War Department.....	12,020,134 74
Navy Department.....	1,308,755 00
Interior Department.....	212,400 00
Department of Justice.....	3,800 00
	19,007,442 74
Postal service.....	7,020,361 65
Miscellaneous—	
Legislative.....	3,021,531 12
Treasury Department.....	10,542,694 45
War Department.....	5,551,040 35
Interior Department.....	6,650,575 00
Department of Justice.....	3,900,000 00
District of Columbia.....	5,380,114 27
	35,045,955 19
Permanent annual appropriations—	
Interest on the public debt.....	31,500,000 00
Refunding—customs, internal revenue, lands, etc.....	10,393,680 00
Collecting revenue from customs.....	5,500,000 00
Miscellaneous.....	5,075,700 00
	52,469,380 00
Total estimated expenditures, excluding sinking-fund.....	292,271,404 70
Or an estimated surplus of.....	92,728,595 30
Estimated amount required for the sinking-fund.....	49,159,073 00
Leaving a net surplus for the year of.....	43,569,522 30

The net surplus for the fiscal year 1889, together with \$5,940 received for four per cent. bonds issued for interest accrued on refunding certificates converted during the year, and \$33,503,357.76 taken from the cash balance in the Treasury at the beginning of the year, making altogether \$90,979,427.35, was applied to the purchase and redemption of the debt, as follows:

Redemption of—

Loan of July and August, 1861.....	\$3,600 00
Loan of July and August, 1861, continued at 3½ per cent.....	26,750 00
Loan of 1863.....	2,100 00
Loan of 1863, continued at 3½ per cent.....	1,100 00
Five-twenties of 1862.....	1,050 00
Consols of 1865.....	7,600 00
Consols of 1867.....	22,200 00
Consols of 1868.....	5,450 00
Ten-forties of 1864.....	4,000 00
Funded loan of 1881.....	2,100 00
Funded loan of 1881, continued at 3½ per cent.....	7,350 00
Loan of 1882.....	436,200 00
Old demand, compound-interest, and other notes.....	3,755 00

Purchase of—

Funded loan of 1891.....	70,414,200 00
Funded loan of 1907.....	11,266,750 00
Premium on funded loan of 1891.....	5,520,686 86
Premium on funded loan of 1907.....	3,254,535 49

Total.....	90,979,427 35
------------	---------------

As compared with \$103,220,464.71 at the close of the fiscal year 1888, the cash balance in the Treasury over and above all accrued liabilities at the close of 1889 was \$71,484,042.39. If to this balance there be added the estimated surplus for the current fiscal year, the amount that may be applied to the purchase of bonds to June 30, 1890, will be \$163,484,042.39. Bonds and other obligations of the United States have already been purchased and redeemed to the extent of \$50,465,485.49, leaving the available cash on hand November 1, 1889, \$45,335,762.40.

As shown by the foregoing statements the total revenues of the United States for the year ended June 30, 1889, amounted to \$387,050,058.84.

The increase over the fiscal year 1888 was \$7,783,984.08. The increase for 1888 over the fiscal year 1887 was \$7,862,797.10.

The total amount received from customs, the last fiscal year, was \$223,832,741.69, showing an increase over the year 1888 of \$4,741,568.06, and being the largest amount ever received in any one year from that source.

The total net receipts from internal revenue for the fiscal year 1889, as shown by the books of the Treasury, were \$130,881,513.92, being an increase over the year 1888 of \$6,584,641.94.

There was a decrease of \$3,163,365.44 from the sales of public lands, and of \$378,860.48 from miscellaneous sources.

The total receipts of the last fiscal year have been exceeded but six times in the history of the Government. The ordinary expenditures of the fiscal year ended June 30, 1889, exclusive of premium on bonds, were also greater than in any other year, except during the war period, and the years which bore its cost most heavily, being \$22,342,656.93 greater than for the fiscal year 1888. The expenditures for the last quarter of the fiscal year 1889 were \$9,790,696.74 less than for the last quarter of the fiscal year 1888.

The amount estimated for pensions for the year 1889 was \$76,312,400, and the estimates for same purpose, herewith submitted, for the year 1891 are \$98,587,252, showing an apparent increase of \$22,274,852. These figures, however, do not even approximately represent the actual increase of expenditure for pensions, because the estimate for the year 1889 was wholly inadequate to meet the demands of the service. The amount regularly appropriated for pensions for that year was \$81,758,700. To this was added a deficiency appropriation by last Congress of \$8,000,000, and about \$8,000,000 more were necessarily drawn from the appropriations for the current year, to pay pensions due in the fiscal year 1889, but for which sufficient appropriations had not been made. The total amount, therefore, which was actually required for pensions for the fiscal year ended June 30, 1889, was \$95,624,779.11.

The amount appropriated for pensions for the current year was the same as last year (\$81,758,700); but there is an estimated deficiency of \$24,000,000 for this year, making a total of \$105,758,700; deducting from this the \$8,000,000 drawn out, as above stated, to meet the deficiency for last year, will leave chargeable to the current year \$97,758,700. The amounts actual and estimated for pensions will therefore stand as follows:

Expended for the year ended June 30, 1889.....	\$95,624,779 11
Appropriated and estimated for year ending June 30, 1890..	97,758,700 00
Estimated for year ending June 30, 1891.....	98,587,252 00

A comparison of the expenditures of 1879 with those of 1889 will show that during the last ten years the increase of pensions has not differed very widely from the decrease of interest on the public debt:

Pensions in 1879.....	\$35,121,482 39
Pensions in 1889.....	95,624,779 11
Interest on public debt, 1879.....	105,327,949 00
Interest on public debt, 1889.....	41,001,484 29

No patriotic American has ever complained of the vast amounts of interest paid to the men who loaned their money to preserve the integrity of the nation; much less will they complain of any just and proper recognition of the claims of men who, in the nation's hour of extreme peril, sacrificed their lives and health to save it.

Sinking-fund.

Under the requirements of the act of February 25, 1862 (Revised Statutes, §§ 3688, 3689), establishing a sinking-fund for the gradual extinguishment of the public debt, estimated for the current fiscal year at \$48,321 116.99, there have been redeemed during the months of July, August, September, and October fractional currency, Treasury notes, and bonds of the United States which had ceased to bear interest, amounting to \$11,310, in addition to the purchase of \$12,136,750 of the funded loan of 1891 and \$27,695,600 of the funded loan of 1907, at a cost to the fund for premium of \$710,566.79 on the former and \$7,536,058.37 on the latter loan. The requirements of the fund for the fiscal year 1890 have thus been practically provided for.

Purchase of bonds.

During the twelve months ended October 31, 1889, there were purchased under the circular of April 17, 1888, United States bonds to the amount of \$99,233,950. Of these, \$32,279,400 were obtained prior to March 4, 1889, and \$66,954,550 after that date.

Notwithstanding the diminished supply of bonds for sale in the markets the Government has been able to obtain at constantly decreasing prices a sufficient amount of bonds to meet the requirements of the sinking-fund for the current fiscal year and carry out the provisions of law respecting the investment of the surplus revenue. While it was necessary to pay 108 for $4\frac{1}{2}$ per cent. bonds of 1891 purchased March 5, 1889, with a net premium of 7.97, they were offered and accepted October 31 at 105 $\frac{1}{4}$, the net premium being 4.99, a decrease in actual premium of nearly 3 per cent. During the same period, or from April 6 to October 31, 1889, the price of 4 per cent. bonds was reduced from 129 to 127 and the net premium from 28.93 to 26.66, a reduction in actual premium of over 2 $\frac{1}{4}$ per cent.

SURPLUS REVENUE.

It appears, from the foregoing estimates, that after due provision shall have been made for meeting the ordinary expenses of the Government,

including the requirements of the sinking-fund, there will remain, under the operation of existing laws, an annual surplus of revenue of about \$44,000,000.

An accumulation of money in the Treasury beyond the necessities of the Government endangers legitimate business, tends to excessive and wasteful public expenditure, and to encourage extravagance in private affairs.

In the presence of such conditions, it is a manifest duty to wisely guard against a future needless accumulation with its fruitful train of evils.

Means of reduction.

If a portion of the surplus revenue can be used to enlarge our foreign markets, and thereby advance our commercial and productive interests, it is the part of wisdom to so apply it. The strengthening of our coast defenses, and the building up of our Navy, subjects of national concern, offer further opportunity for wise expenditures that would return the money directly to the people.

But after making provision for such expenditures as may be proper and reasonable for these purposes, a large annual surplus will still remain under the operation of existing laws.

Reduction of the interest-bearing debt of the Government, by the purchase of bonds, is the expedient resorted to for returning a part of this surplus to the channels of trade, and is the only means now open to the Secretary of the Treasury for the use of this money. To require from him this measure of responsibility and discretion is of doubtful wisdom.

A possible successful appeal to this discretion tempts individuals to rash business undertakings, in the belief that the money in the Treasury will be used to avert threatened disaster. In the absence of such discretion in the Secretary, the possible use of this money would cease to enter into the calculations of the business world.

It is manifestly wrong to take money from the people for the cancellation of bonds, to the saving of only about 2 per cent of interest, when it is worth to them, perhaps, three times as much in their business. It is rather through a reduction of customs receipts and internal taxes, that an unnecessary accumulation of money in the Treasury should be avoided.

Tobacco tax.

There was received during the last fiscal year, from all sources of internal revenue, the sum of \$130,881,513.92. This, it is estimated, would be increased, under existing laws, to \$135,000,000 for the current fiscal year.

The tax collected on tobacco was as follows:

From cigars, cigarettes, and cheroots.....	\$12, 677, 987 60
From snuff.....	645, 089 57
From manufactures of tobacco.....	17, 076, 899 94
From special taxes.....	1, 466, 883 31
Total.....	31, 866, 860 42

Whatever may be said of the moral or physical effects and influence of tobacco, it has come to be regarded as a necessity by the poor as well as the rich. It is now the only product of agriculture that is directly taxed by the Government.

The repeal of this tax would reduce the surplus about \$32,000,000.

Alcohol for use in the arts.

The subject of exempting alcohol used in the arts from internal-revenue tax deserves attention. It is estimated upon careful inquiry that about 6,000,000 gallons of alcohol are annually used in this country in a vast number of chemical and medicinal preparations of common and needful use, as well as in many of the important mechanical and industrial arts, from which a tax of \$5,400,000 is collected. Its use for these purposes would doubtless be largely increased were it not for this tax, which is equivalent to about 250 per cent. of its value. This is a direct and onerous burden upon our industrial interests and upon the consumers of the articles produced, for which there now seems to be no necessity or excuse.

As alcohol may be exported without the payment of this tax, a direct discrimination is thus made in favor of foreign manufacturers, to the serious detriment of our own industries.

The proposition to remove this tax should commend itself to the advocates of free raw material for use in domestic manufactures, and should certainly meet with favor from those who demand the free admission of wool, on which there was collected in the last fiscal year the sum of \$5,982,211.76, and the production of which has been stimulated to the notable benefit of our agricultural interests, by a rate of duty equal to about 34 per cent., while the tax upon alcohol is more than seven times greater.

The proposition to exempt alcohol for use in the arts has met with the objection that it would increase the difficulty of collecting the taxes on other distilled spirits, but the Senate amendment to House bill 9051 of the last Congress seems to provide the necessary safeguards.

In case the tax should be removed from tobacco, and from alcohol used in the arts, the reduction thus effected would be about \$37,500,000, leaving a balance from internal revenue of about \$97,500,000.

Customs revenue.

Reduction in receipts from customs presents the only other advisable means for diminishing the revenue. This can be accomplished :

First. By reduction in rates of duty upon those articles which, by reason of inconsiderate legislation, or changes which have occurred in the development of our industries, are found to be excessive.

Second. By increase in rates upon articles which have not been successfully produced here, because not adequately protected ; the obvious effect of which increase would be to stimulate domestic production and diminish importations and revenue. It is plain that such articles should either be fairly protected or placed upon the free-list.

Third. By transferring to the free list articles which, from climatic or other causes, are not and can not be successfully produced here, also articles which, under existing conditions, we can not economically produce in sufficient quantities to meet the needs of our people, or to serve the purpose of competition with foreign productions, and articles the production of which is of inconsiderable importance.

Horizontal reduction.

The cases are exceptional under our tariff in which a moderate or reasonable reduction of rates would result in a decrease of the revenue. As a general rule, a reduction in the rates of duty would increase importations in greater proportion than the rates are reduced, and so increase rather than diminish receipts. This would be the result of any plan of horizontal reduction yet proposed ; thus, a horizontal reduction of 10 or 20 per cent. in rates might result in 20 or 50 per cent. or even greater increase in the volume of imports. The tendency of this would be to largely increase the surplus, and, to the extent of the increased importations, to deprive American workmen of the employment which belongs to them, and correspondingly to reduce the price of labor. The disastrous effects of such a policy upon the country would be threefold—

First. It would diminish the demand for American labor and capital by the amount of labor and capital expended in foreign countries upon the production of such increased importations.

Second. It would withdraw from active circulation here the money required to pay the duties on these increased importations, and thus add to the evils of our present surplus.

Third. It would largely increase the adverse balance of trade with foreign countries, and contract our circulation by the amount of money necessarily exported to meet our increased indebtedness abroad.

Tariff for revenue only.

A tariff for revenue only contemplates such an adjustment of duty, as will yield the largest amount of revenue at the lowest rates. It means the largest possible quantity of importations consistent with the amount of customs revenue required to defray the expenses of the Government.

If, under a protective tariff, \$300,000,000 of importations would pay an annual revenue of \$100,000,000, to produce the same amount at half the rates, under a tariff for revenue only, would require \$600,000,000 of importations. The result of this policy, in the case supposed, would be to take from American producers their home market for \$300,000,000 of products and transfer it to their foreign competitors. While it would thus deprive our workmen of employment, it would also deplete the country of gold to pay for foreign labor and material, which should be supplied at home.

Practices of trade affecting tariff.

A tariff based upon the difference in the cost of labor and materials, in this and foreign countries, will fail of its purpose in times of over-production and depression in competing countries. Foreign manufacturers are compelled to maintain their extensive establishments in order to manufacture at the minimum cost, and as this is the only country that will buy more than is needed for present demand, it becomes, at such times, the dumping-ground for all manufacturing Europe. For a long time past a considerable proportion, at least of articles of certain lines of importations, has been of this class. They have been sold here below, in fact without regard to, the cost of production, the manufacturers looking to their own and foreign markets, which they control, for their profit.

All these conditions and practices of trade should be carefully considered in framing a tariff either for the purposes of protection or revenue.

REVISION OF THE TARIFF.

Whatever differences of opinion there may be with regard to the best method of disposing of the surplus revenue, and preventing the accumulation of money in the Treasury beyond the proper needs of the Government, and however diverse may be opinions as to the abstract question of taxation for revenue purposes, customs and internal, there is general agreement that a revision of the tariff and customs laws is urgently needed.

I believe it to be the dominant sentiment of the country that, in the adjustment of duties on imports, protection to home industry should be

a governing consideration. While there is a wide divergence of judgment on this proposition, it can not well be denied that it is the settled policy of this Government that such duties shall be so levied as to result in the protection of labor, employed in domestic industries, from destructive foreign competition.

One of the fundamental objects in the levying of duties on imports, declared in the preamble of the first tariff act passed by Congress in 1789, was the encouragement and protection of manufactures. The doctrine thus proclaimed has broadened with our advancing civilization and growth, and its wisdom has been demonstrated by the marvelous development of those industries, protected by the high duties, demanded by the necessities of the Government incident to civil war.

It should, however, be remembered that the prime object in the imposition of these high duties was the raising of revenue, and rates were adjusted to that end, rather than to the protection and development of domestic industries. It came about, therefore, that the measure of protection was capricious and unequal, and some industries were greatly prospered, while others, equally favored by natural resources and conditions, either languished or failed of development.

Inequalities.

The tariff act of 1883 was hastily considered and passed. While intended as a protective measure, it was based on former tariffs, and perpetuated many of the inequalities and other defects with which those acts abounded, and which have not only been directly hurtful to certain domestic interests, but have afforded opportunities for evasion, and provoked constant dispute and litigation.

Certain of these inequalities and defects in the present law, arise also from the changed conditions of trade and manufacture since its enactment.

Appeals and suits.

Uniformity of assessment at the several ports, and often as between importers of like merchandise at the same ports, has not been secured. Doubts as to the meaning of many of the separate provisions of the tariff schedules have led to constant appeals to the Secretary of the Treasury, which are often stimulated by speculative importers and customs attorneys, who seek to profit by the payment of the higher rates of duty, upon the basis of which the merchandise is sold to the consumer, and the chance of obtaining a refund through the action of the Treasury Department or the courts. Thus domestic producers and importing merchants are deprived of a stable basis for their business

calculations, and trade and commerce, as affected by the tariff, is thereby disturbed and unsettled. There were 25,349 appeals by importers from the decisions of collectors of customs, chiefly from the port of New York, during the last fiscal year, and there are now pending in the United States circuit court for the southern district of New York 4,497 suits, which relate to more than two hundred and fifty different articles concerning which the classification is disputed. Of these suits 1,735 were brought during the last fiscal year, and in that time only 653 were disposed of, showing an increase in the number in the fiscal year of 1,082. It will be seen that under this state of things there is no prospect that the courts will be able to dispose of this accumulated litigation, in which the amount is estimated at not less than \$25,000,000.*

As a result of this increasing practice of making protest and appeal, in all cases where the meaning of the statutes is in any sense obscure, the public has come to look rather to the Secretary of the Treasury than to Congress for relief from real or imaginary hardships attributed to the tariff. Indeed, the Secretary is constantly importuned to make rulings equivalent to tariff legislation.

All this is subversive of commercial and official morality, is destructive of legitimate trade, and appeals to the judgment of all fair-minded men for correction.

Conflicting provisions and ambiguities.

It is therefore urged that in revising the tariff schedules care be taken to avoid conflicting provisions and ambiguities, which have been productive of the evils mentioned; also that rates be so adjusted as to avoid the inequalities of the existing law so hurtful to domestic industries.

The law which imposes a duty of 1½ cents per pound on lead ore, and also exempts from duty ores of silver and gold, illustrates these conflicting provisions. Gold and silver are often combined with lead in ore. Ore of this character is claimed to be commercially silver or gold ore if the value of either exceeds that of the lead, and such has been the decision and ruling of this Department for the past ten years. It is submitted that the law as to lead ore should provide a duty upon the lead contained therein. As the law now stands, if the silver or gold is the component of chief value the lead escapes duty. On the other hand, if the lead is the component of chief value, the gold or silver is subjected to duty at the rate provided for lead. Thus the purpose of the law may be defeated in both cases.

*See report of the chief of the division of customs, in Appendix.

Duty dependent upon use.

In many provisions of the present tariff the rate of duty is made dependent upon the use to which the article is to be applied. Whether, for example, 50 per cent., 20 per cent., or 10 per cent. shall be collected, or whether the article shall be admitted free of duty, is made to depend upon the individual opinion of the customs officer, or upon the statement of the importer. This has led to inharmonious action at different ports, and has caused disputes and litigation. Conspicuous examples of this character are found in the provisions relating to hat materials, to animals imported for breeding purposes; fresh fish, for immediate consumption; soap stocks, paving-tiles, various materials used for the manufacture of fertilizers; acids used for medicinal, chemical, or manufacturing purposes; articles used for dyeing or tanning; glass plates or disks for use in manufacture of optical instruments; various vegetable substances used for beds and mattresses; vases, retorts, and apparatus for chemical uses.

Special exemptions.

I feel constrained to invite attention also to numerous provisions which exempt from duty merchandise otherwise dutiable, when imported by certain persons, societies, or associations. Notable instances are found in the exemption of the personal effects and tools of trade of persons coming from abroad, and of household effects, without limit as to quantity or value; also, so-called works of art, and various other manufactured articles. Such discriminations are harmful, not only to the importing trade, but to established domestic interests. They are in many cases without justification upon any reasonable theory, and have led to serious abuses.

Extension of trade.

Furthermore, in the construction of a tariff law in its broader sense, reference should be had not only to the changed conditions of our domestic commerce and manufactures since the enactment of previous tariffs, but also to the cultivation and extension of our trade relations with those countries whose geographical situation and resources are such as to make intimate commercial intercourse with them particularly desirable.

Undervaluations—systems of duty.

In order that Congress might have the intelligent opinion of expert officers charged with the enforcement of the tariff laws at the prin-

cipal ports, I caused to be submitted to them, for examination and criticism, three important tariff bills which were considered by the last Congress, viz: House bills 8383 and 9051, and the Senate substitute for the latter. The reports of these officers are contained in the appendix to this report, and are commended to the attention of Congress. Particular attention is invited to the statements therein, showing the alarming prevalence of undervaluations. As a remedy for this evil the substitution of specific for ad valorem duties, wherever feasible under our tariff system, is generally advocated. In this I concur; and this view is sustained not only by the fact that the commercial countries of Europe have discarded the ad valorem and adopted the specific system, but also by the opinions of a long line of my predecessors. Under high ad valorem rates pure and simple, or the more objectionable system of specific rates based on value, not only do discriminations occur between individual importers at the same port, always in favor of the unscrupulous, but different amounts of duty are collected at different ports upon merchandise of the same value. The inevitable result, as experience shows, is, that the honest trader is driven out of business, and domestic producers are insidiously deprived of the protection which the law intends to give them, and upon the faith of which their business ventures are based.

The opportunity for undervaluing afforded by this system has been generally taken advantage of, chiefly by shippers on foreign account. The tendency of this has been to concentrate the importing trade in goods subject to the higher ad valorem rates at one great port, thus depriving other ports of the business of importing merchandise of the class which they sell or distribute. This was forcibly stated by Mr. Fairchild, then Acting Secretary of the Treasury, in a communication dated June 14, 1886, to the chairman of the Committee on Ways and Means of the House of Representatives, as follows:

During the last year the proportion of the importations for the whole country which are free of duty, or which pay purely specific rates, the latter including such articles of common use as salt, soda, tin-plates, and glass, entered at New York, ranged variously from 34 to 63 per cent. While of articles subject to high ad valorem rates, such as silks, embroideries, laces, leather gloves, linens, cutlery, ornamental feathers, buttons, trimmings, hats, bonnets, etc., the proportion imported at that port ranged from 76 to 99 per cent., averaging over 85 per cent. of the entire importations of such goods into the United States. About 98 per cent. of all the silks imported into the country during the past year were entered at New York, and the average of such importations at that port for the past six years has been above 96 per cent. Fully 90 per cent. of these importations represented consignments on foreign account, and were as a rule undervalued.

Adjustment of tariff to changed conditions.

It is obvious that as the conditions of production and trade change, particular provisions of a tariff law may become inapplicable and even harmful. While legislative interference should not be so frequent as to unnecessarily disturb the commercial and industrial interests of the country, it is suggested that reports at stated periods, by expert officers specially designated for that purpose, upon the operations of the tariff laws, and indicating needed changes, would prove valuable.

CUSTOMS ADMINISTRATION.

The difficulties so embarrassing to the customs officers and the Department, growing out of the infirmities of the tariff schedules, are intensified by the inadequacy and faulty character of the laws relating to customs administration, which also needlessly and seriously annoy and hamper our citizens engaged in foreign commerce, and in many ways operate to neutralize or nullify the purposes of the tariff. These laws are derived from two hundred and sixty-three acts of Congress passed during a period of ninety years. The act of 1799, the nucleus of the customs system, was at the time of its enactment, and has since been found to be, as has been well stated, "a marvel of clearness, conciseness, and accuracy." It was admirably adapted to the conditions of the period of its passage, and these did not materially change within the succeeding half century. But since then the course of commerce, the usages of trade, and the conditions of commercial transactions generally, have so changed, and the volume of business has so expanded, that many of its provisions are ill-suited to the present time. The introduction of steam-navigation, its conduct by great companies with large fleets and regular service, communication by ocean cables, and other changes in the commercial world wrought by these and other agencies, render desirable a revision of the statutes governing customs administration so as to adapt them to existing needs.

It is true that the statutes relating to this subject were included in Title XXXIV of the Revised Statutes of 1873, but this was rather a codification than a revision, as the commissioners of that revision were debarred from materially changing the phraseology of the laws, or introducing new matter. By the segregation under one title of sections derived from so many distinct laws, the revisers were unavoidably led into many errors respecting the relative arrangement of these sections, so that the imperfect character of the existing statutes is in some cases magnified by this dislocation of their parts. Since the enactment of the Revised Stat-

utes, numerous amendments and much new and fragmentary legislation have added still further to the difficulties of construction.

No matter upon what lines the tariff schedules may be revised, or whether revised at all, it is hoped that Congress will recognize the urgent need for such a revision of these statutes as will remedy the evils mentioned. The reports of the customs officers, contained in the appendix to this report, afford much information concerning these difficulties and indicate remedial legislation thought to be advisable.

Invoices—consular authentication.

There is urgent need for radical reform in the system of appraisements. Under the present law it is practically impossible to secure uniform and just valuations. The provisions relating to the form of invoices and their consular authentication should be amended so as to give appraising officers in all cases more definite information of the actual transaction which the invoice is claimed to represent than is at present required. The invoice should contain an accurate description of the goods; it should be made out in the currency of the country of export, or the currency actually paid; and where goods are obtained otherwise than by purchase, the declaration should state that the invoice represents the actual market value of the merchandise in the principal markets of the country whence exported, instead of the time and place when and where procured or manufactured, as now required by the statute; so that the declaration may conform to the legal basis of appraisalment.

Penalties for undervaluation should be made applicable to informal or *pro forma* invoices, as well as to those authenticated by consular officers.

Coverings, packing charges, etc.

It is necessary, in order to enable appraising officers to make uniform and satisfactory appraisements, that they be relieved from the embarrassments imposed upon them by the law which exempts the coverings, charges, etc., from duty, and which has been productive of constant trouble, fraud, and litigation. In very many cases merchandise has no market value apart from its coverings and incidental packing, and the arbitrary rule that a part of this value shall be deducted in the assessment of duty is illogical, and, in fact, requires the appraising officers to do an impossible thing—to work an incongruity.

Reappraisements.

The system of appointing merchants to act as members of reappraising boards, although it may have worked satisfactorily in former years

when the volume of importations was comparatively small, and importers owned the goods imported, and when disputes as to value were rare, has become, under present conditions, not only ineffective but productive of serious abuses, scandal, and contention, and is injurious alike to the revenue and legitimate trade. The remedy generally suggested, and which appears to have met the approval of reputable merchants throughout the country, is an increase in the number and an enlargement of the functions of general appraisers so as to devolve upon those officers the sole duty of hearing and disposing of appeals from original appraisements. I am of the opinion that such legislation is imperatively needed.

Punishment of frauds.

There is now no adequate means afforded by the laws for the punishment of fraud in the entry of merchandise. This is attested by the reports of the Secretaries of the Treasury during the past ten years. I concur in their repeated recommendations that the statutes should be so amended as to enable the Government to obtain the forfeiture of merchandise, or its value, upon proof of false entry, placing upon the claimant the burden of proof to show innocence of fraud in the transaction. The Government is now required to prove affirmatively not only that the goods were falsely entered, but that such entry was made with fraudulent intent, and to obtain such proof is, as a rule, impossible.

Damage allowances.

The law under which rebate of duties is allowed on imported merchandise for damage on the voyage of importation, was passed in 1799, when water transportation was confined to sailing-vessels. Owing to long voyages and incidental exposure to weather and water, merchandise was liable to damage and deterioration, from which the owner could not then, as now, protect himself by marine insurance.

Within recent years almost all merchandise subject to damage is transported in steamers making quick transit, and there is but little liability to actual damage; so that the causes which led to the enactment of the original law have largely disappeared. The law has now become a convenient means for the perpetration of frauds of the most scandalous character, is demoralizing to customs officials, and operates so uniformly and largely to the advantage of the unscrupulous, that its repeal is generally demanded by honest merchants throughout the country.

Drawbacks.

The manifest purpose of the law enacted in 1861, which authorizes the payment of a drawback on the exportation of articles manufactured from imported material on which duties have been paid, was to foster home manufactures. In practice, however, it has been found in some cases to operate to the disadvantage of domestic production. It often occurs that the materials, thus relieved from duty, are such as are the completed products of our own factories.

Was not the law intended to cover crude materials only? Congress should define more clearly the character of the materials to be exempted, as well as the extent to which such materials shall be advanced to constitute a manufacture. Applications are frequently made, and in many cases have been allowed for drawbacks where the essential work of manufacture has been done abroad, and only an insignificant amount of labor expended upon the article here in order to change its form. This results practically in a discrimination in favor of foreign labor.

The administration of the drawback laws has been attended with much difficulty, and it has been found impossible to guard against the allowance of fraudulent claims. In many cases the chief beneficiaries of these laws are foreign manufacturers, and custom-house brokers.

Refund of duties—suits.

Allusion has already been made to the great number of protests and appeals, and also to the continued accumulation of suits in customs cases, and to the impracticability of a satisfactory disposition of them with the legal machinery at present provided. The existing system of refunding duties, exacted in excess, results in intolerable delay and loss to those who have legitimate claims, and, as before shown, fosters raids on the Treasury. This system also works to the serious disadvantage of the Government in various ways, among which may be cited—

1. In the time which usually elapses between the original classification of the merchandise alleged by the importer to be illegal, the proofs upon which the action was taken by the classifying officers is often lost or has passed beyond control of the Government, by change of officers, death of witnesses, and the like.

2. When judgment goes against the Government it carries large amounts of interest and costs, to be paid in addition to the duties erroneously exacted.

3. The inducements to private gain in these cases are so great that the persons interested employ all possible means to success. They are aided by sagacious attorneys who generally make this business a specialty, and who are stimulated by large fees, usually one-half of the amount of the judgment obtained. In instances, improper and unprofessional methods have been resorted to to control juries, and secure the active or passive aid of the very officers relied upon by the Government to sustain its interests.

4. However earnest and vigilant the district attorney may be he is often overmatched by the opposing counsel and the means at their command for advancing their cases. Then, too, the interests of the Government obviously suffer from the frequent changes in the office of district attorney during the pendency of suits.

It is plain to be seen that suits thus inspired and managed are liable to result in a miscarriage of justice, and that judgments thus obtained are not a safe basis for the construction of the tariff laws.

Customs tribunal.

There is certainly imperative need for a remedy for this condition of things. Some system should be devised whereby these questions could be finally settled as they arise, and, in as many cases as possible, before the importer has made sale of his goods. The establishment of a special tribunal for the exclusive disposition of appeals in customs cases, would not only relieve the Department and the courts, but would prove of incalculable benefit to honest merchants and manufacturers, as well as to the public at large.

Oaths.

Complaint is justly made by importers in the matter of custom-house oaths. They are compelled to take these oaths before the collector at much personal inconvenience. A declaration, sanctioned by penalties, attested by any officer duly authorized to administer oaths, would afford relief, and such change is recommended.

Officers and employes of the revenue service are required to verify their accounts for official services under oath in the manner provided by sections 1790 and 2693, Revised Statutes. It is held by the Attorney-General that the fee for this oath is not a charge against the Government, but must be paid by the individual. There are more than six thousand such employes, who are compelled to pay this fee once each month or oftener. It is suggested that these statutes be repealed, and that their essential requirements be embodied in the oath taken on original appointment to office.

Bonds.

It is believed that the bond required on entry of merchandise for warehouse may safely be dispensed with. These bonds involve great inconvenience to merchants and large expense, with no corresponding benefit. The Government is protected by actual possession of the merchandise, and may be further protected by the bond of the warehouseman, and such further legislation as may be necessary to secure payment of the duties.

The bond required by section 2899 of the Revised Statutes for the return of delivered packages fails of full protection to the revenue. Its conditions should be so enlarged as to secure the payment of any balance of duty found due on liquidation, or other damages sustained by the Government.

Fees.

In the organization of the customs service, in 1799, it was contemplated that its expense should be principally defrayed from fees, a schedule of which was then fixed. These collections long since proved inadequate to the needs of the service, and appropriations for its support have been made by Congress.

These fees are now an insignificant factor in considering the expense of collecting the revenue—the total amount collected during the fiscal year ending June 30, 1888, was only \$454,590.75.

They are gathered from various sources for various services, and in amounts ranging from 10 cents to several dollars, the major portion being in sums of 50 cents and less. These collections impose a labor on the customs officers, and constitute an annoyance to individuals in excess of any public benefit.

Fees for like services vary by statute in different sections of the country, and the public are often led to believe that they are petty exactions, resulting from the greed of the officer who demands them for his personal benefit. As matter of fact there is seldom any foundation for such belief. But in some cases, when the total of fees collected fail to carry the collector's compensation to the maximum, it is known that the collector has resorted to strained and unusual construction of the law and exacted illegal and excessive fees to increase his income. These exceptional demands are made possible by the existence of the fee-bill, and the persons on whom they are made are constrained to pay them, rather than risk delays and hostile acts that would work them greater loss. No satisfactory reason appears for the continuance of the system.

It does not comport with the dignity of the Government to exact a 10-cent fee for an official service. It has outgrown the necessity of sitting at the doors of its custom-houses and collecting admission fees from those it compels to come there to do business.

Compensation of collectors.

In the interest of a better service a change is demanded in the matter of the compensation of collectors, who should be paid fixed salaries adjusted to the duties and responsibilities of their respective offices. Some of these officers are now paid fixed salaries in full of all services, others are compensated by salaries supplemented by certain fees, commissions, and allowances. An additional allowance is made for storage in the sum of \$2,000, if so much be paid at the port. This allowance, under the decisions of the courts and of the accounting officers, is worked out in a way not readily comprehended, and opens the door to questionable, if not fraudulent methods. No equivalent service is rendered for it. The maximum compensation of collectors on the northern frontier, paid in this way, is \$4,500, while collectors on the sea-board and surveyors at interior ports may thus receive \$5,000. But certain collectors on the northern, northeastern, and north-western frontier have received in addition large sums from certain railroad companies from the sale of blanks, under the provision of section 2648, Revised Statutes. In some instances the annual income of the collector from the sale of these blanks has exceeded his official salary by \$10,000 or \$15,000. It has been an open secret, for years, that the sale of blanks by the collectors to railroad companies rather than the official salary has been the pecuniary significance of certain offices. It may be that thus far the Government has been fortunate in the selection of these officers, and notwithstanding the financial obligation to the railroad companies, they have held an even hand between them and the Government. But it requires only a statement of the case to disclose a temptation and motive, in the case of two masters, to serve the one paying the most money. The conditions are vicious and can be supported by no honest or administrative argument.

It is earnestly recommended that collectors be compensated by fixed salaries, and that they shall not, directly or indirectly, because of their office, receive any other pecuniary fee or compensation whatever.

Consolidation of customs districts and readjustment of salaries.

The consolidation of customs collection districts has been the subject of frequent recommendation to Congress. Legislation in this regard is

again recommended in the interest of an economical and efficient service. In the early organization of collection districts regard was had to the then existing conditions of our commerce and foreign trade confined to the sea-ports. The laws for their organization made them to comprise "all the waters and shores," or "all the waters, shores, and rivers connected therewith." No interior lines were described, nor was it then found necessary to divide the entire country into collection districts. Foreign merchandise arrived by sailing-vessels and was entered at various sea-ports of first arrival. But the changed conditions wrought by steam carriage and other agencies have destroyed the commercial importance of many of the old-time sea-ports, and carried trade inland, building up great commercial centers removed from the former lines of water transportation. It has resulted that a considerable number of collection districts exist now only in name and in their demands on the Government for money to defray the expense of needless equipment. In the interest of good administration they should be abolished, and their territory included in other districts, care being taken to provide for requisite preventive service and the convenience of the merchant marine.

Comparatively recent legislation has authorized the carriage of foreign dutiable merchandise inland for the payment of duty, and interior ports are rivaling those of the sea-coast in the revenue they return to the Treasury. Some of these are ports of entry in collection districts that have well-defined boundaries, others are mere ports of delivery, with no jurisdiction beyond municipal limits. It results that while the entire country is open to trade, and dutiable goods are transported to all parts of it, certain portions are not included in any well-defined customs district. It is uncertain what collector, if any, may exercise jurisdiction in case of fraud committed therein on the customs revenue. The useless collection districts should be abolished, and new ones established wherever demanded in the interest of a safe and economical service. It is deemed of vital importance that there be an early reconstruction of collection districts, with well-defined boundaries, to include the entire territory of the United States.

In doing this, unnecessary offices should be abolished, the salaries in some cases reduced, and, at certain ports of growing importance, new offices should be established to meet the needs of the service. The salaries of the appraisers at the principal ports, now inadequate, should be increased so as to be made commensurate with the important and responsible duties devolving upon them.

Revision of customs laws.

Many of the reformatory changes in the customs laws above suggested have been embodied in one form or another in bills introduced in the last Congress. These were doubtless the result of careful investigation and consideration by the appropriate committees, and their general features are understood to have had the approval of my immediate predecessor. It is not improbable that these or similar measures will be again introduced, with better promise of enactment. Believing the changes thus proposed would greatly benefit customs administration, I urgently recommend them to the early and favorable consideration of Congress.

While recommending this legislation, I earnestly invite attention to the necessity for a complete codification and revision of the customs laws, to include such modifications and new provisions as practice and experience have demonstrated are required for the efficiency of the system.

Materials for such a codification and revision have been collected and partially formulated, under my direction, by competent officers of this Department. These materials are intended for, and will be at the disposal of, Congress.

Conferences of local appraisers.

Quarterly conferences of local appraisers, under special appropriation for that purpose, have been held regularly at New York during the year.

The anticipated benefits of these conferences have been realized in more uniform appraisements and classification at the several ports, and generally in more intelligent and satisfactory administration of this important branch of the customs service.

These officers, at their conferences, have also materially aided the Department by their advice upon important questions of classification, which from time to time have been submitted to them for their opinion.

It is recommended that the appropriation for these conferences be continued.

Expenses of collecting the revenue from customs.

Should the fund for the expenses of collecting the revenue from customs continue to be derived from a permanent appropriation, with the addition of the contingent receipts from certain sources now available, it should be materially increased to meet the changed conditions since it was last fixed by enactment.

Serious embarrassments have occurred several times through deficiency in this appropriation, which has proved insufficient to defray the necessary expenses of collection, the average annual cost of which exceeds \$7,000,000.

The fund at disposal is derived from the permanent annual appropriation of \$5,500,000 made by the act of March 3, 1871, "and in addition thereto such sums as may be received from fines, penalties, and forfeitures connected with the customs and from fees paid into the Treasury by customs officers, and from storage, cartage, drayage, labor, and services," which, on the date of the passage of the act, amounted to nearly \$2,000,000.

Since that time the annual receipts from these sources have diminished about \$1,000,000, in consequence of legislation affecting fines, penalties, and forfeitures, and the abolition of many of the official fees.

Since 1871 the volume of customs business has largely increased. The entire system of transportation of goods without appraisement at the ports of first arrival has been established, involving additional expense through the creation of new ports.

Three times during this period there has been a deficiency in the means available for the expenses of collecting the customs, causing much embarrassment in the conduct of the service, and hardship to employes, who were obliged to wait for their pay until appropriations for deficiencies were made.

There has also been a lack of means to increase the efficiency of the service, and to detect and prevent frauds upon the revenue.

The maintenance of this important branch of the Government should not be dependent upon contingent receipts, always fluctuating in amount and impossible of accurate estimate. It is suggested that all official receipts under the statute relative to the collection of duties, and amounting to about \$1,000,000 per annum, be covered into the Treasury as a part of the general receipts, and that the permanent annual appropriation for the expenses of collecting the revenue from customs be increased to \$7,500,000.

FOREIGN COMMERCE.

The total value of our imports and exports of merchandise and specie during the last fiscal year was \$1,613,137,633, an increase over the preceding year of \$87,473,843, and was greater than for any year since 1881.

XLVI REPORT OF THE SECRETARY OF THE TREASURY.

The value of the imports and exports of merchandise and specie during the last three fiscal years has been as follows:

Merchandise.

	1887.	1888.	1889.
Exports—			
Domestic	\$703,022,923	\$683,862,104	\$730,282,609
Foreign	13,160,288	12,092,403	12,118,766
Total	716,183,211	695,954,507	742,401,375
Imports.....	692,319,768	723,957,114	745,131,652
Excess of exports.....	23,863,443		
Excess of imports.....		28,002,607	2,730,277

Specie.

	1887.	1888.	1889.
Exports—			
Gold	\$9,701,187	\$18,376,134	\$59,952,285
Silver	26,296,504	28,037,949	36,689,248
Total	35,997,691	46,414,183	96,641,533
Imports—			
Gold	42,910,601	43,934,317	10,284,858
Silver	17,260,191	15,403,669	18,678,215
Total	60,170,792	59,337,986	28,963,073
Excess of exports.....			67,678,460
Excess of imports.....	24,173,101	12,923,803	

The exports of gold, exclusive of ores, during the last fiscal year were \$59,952,285, the largest since 1875; the imports were \$10,284,858. This excess of exports over imports of gold occurred mainly in May and June last, amounting during those months to \$30,000,000. This excess was largely due to the increase of foreign travel on the part of our people and the consequent increased demand for foreign exchange.

Exports.

The total value of exports of domestic merchandise was \$730,282,609 for the fiscal year 1889, an increase of \$46,420,505 over the preceding year, and was greater than that of any year except 1880, 1881, 1882, and 1883.

The following articles of domestic merchandise exported have materially increased or decreased during the fiscal year:

Increase.

Corn.....	\$19,626,327
Cotton, unmanufactured.....	14,758,510
Provisions.....	11,064,364
Animals	5,489,715
Wood and manufactures of.....	3,849,362

Increase—Continued.

Mineral oils, refined	\$3, 570, 144
Iron and steel, and manufactures of.....	3, 393, 043
Copper ore.....	2, 453, 571
Seeds.....	2, 357, 814
Fish.....	1, 791, 305
Hops.....	1, 620, 772
Fruits and nuts.....	1, 561, 376
Leather, and manufactures of.....	1, 164, 295

Decrease.

Wheat.....	\$14. 588, 767
Wheat flour.....	9, 481, 225
Tobacco, unmanufactured.....	3, 035, 016
Cotton, manufactures of.....	2, 800, 545
Copper ingots, bars, etc.....	1, 553, 830
Sugar, refined.....	1, 114, 552

There was an increase in the value of domestic exports, as follows :

To The United Kingdom.....	\$21, 751, 341
To Germany.....	10, 947, 431
To France.....	7, 326, 685
To British North American Provinces.....	5, 374, 623
To South America.....	5, 045, 180
To West Indies.....	2, 972, 889

And a decrease in the value of domestic exports, as follows :

To Russia in Europe.....	\$2, 950, 947
To Spain.....	2, 377, 845
To Belgium.....	2, 032, 799
To China.....	1, 790, 462

The imports during the last fiscal year was the largest in the history of our commerce, amounting to \$745,131,652, an increase of \$21,174,538 over the fiscal year 1888.

The value of the principal articles of domestic exports during the three years ending June 30, 1889, was as follows :

Articles.	1887.	1888.	1889.
Animals.....	\$10, 598, 362	\$12, 885, 090	\$18, 374, 805
Breadstuffs.....	165, 768, 662	127, 191, 687	123, 876, 661
Coal.....	4, 526, 325	6, 295, 380	6, 690, 479
Copper, and manufactures of.....	3, 727, 447	3, 812, 798	2, 348, 954
Cotton, and manufactures of.....	221, 151, 399	236, 029, 949	247, 987, 914
Furs and fur-skins.....	4, 807, 277	4, 777, 246	5, 034, 435
Iron and steel, and manufactures of.....	15, 963, 756	17, 763, 084	21, 156, 077
Leather, and manufactures of.....	10, 436, 138	9, 583, 411	10, 747, 706
Oil-cake and oil-cake meal.....	7, 309, 691	6, 423, 930	6, 927, 912
Oil, mineral.....	46, 824, 915	47, 042, 409	49, 913, 677
Provisions:			
Meat products.....	82, 945, 994	82, 142, 687	93, 403, 418
Dairy products.....	9, 837, 302	10, 916, 018	10, 719, 026
Sugar.....	11, 442, 337	2, 192, 290	1, 076, 410
Tobacco, and manufactures of.....	29, 230, 672	25, 514, 541	22, 609, 668
Wood, and manufactures of.....	19, 654, 934	23, 063, 108	26, 910, 672
Total.....	644, 225, 211	615, 633, 578	647, 777, 814
Value of all domestic exports.....	703, 022, 923	683, 862, 104	730, 282, 609
Per cent. of enumerated articles to total.....	91.6	90.2	88.7

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The value of domestic exports during the two years ending June 30, 1889, classified by groups according to character of production, was as follows:

	1888.		1889.	
	Values.	Per cent.	Values.	Per cent.
Products of agriculture.....	\$500,840,086	73.23	\$532,141,490	72.87
Products of manufacture.....	130,300,087	19.05	138,675,507	18.99
Products of mining (including mineral oils).....	17,993,895	2.63	19,947,518	2.73
Products of the forest.....	23,991,092	3.51	26,997,127	3.70
Products of the fisheries.....	5,518,552	.82	7,106,388	.97
Other products.....	5,218,392	.76	5,414,579	.74
Total.....	683,862,104	100.00	730,282,609	100.00

Imports.

The total value of the imports for the fiscal year 1889 was \$745,131,652, an increase of \$21,174,538 over the preceding year, of which the sum of \$12,415,463 represents the increase in the value of free merchandise, and \$8,759,075 the increase in the value of dutiable merchandise.

The following classes of importations have materially increased or decreased in value during the fiscal year:

Increase.

Free of duty:

Coffee.....	\$14,217,252
Ore, silver-bearing.....	1,836,156
Sugar, brown, (from Hawaiian Islands).....	1,818,470
Goat skins.....	1,299,061

Dutiable:

Sugar.....	12,480,295
Wool, manufactures of.....	4,845,549
Hemp, and substitutes for, including sisal grass, etc.....	3,178,351
Seeds, not medicinal, not elsewhere specified.....	2,325,199
Tin plates, terne plates, or taggers tin.....	2,243,309
Wool, raw.....	2,087,298
Flax, hemp, jute, etc., manufactures of.....	1,963,382
Silk, manufactures of.....	1,771,767
Coal, bituminous.....	1,082,504

Decrease.

Free of duty:

India rubber and gutta-percha, crude.....	\$3,680,131
Articles, the growth, etc., of the United States brought back.....	2,603,809
Tin, bars, blocks, etc.....	1,744,067

Dutiable:

Vegetables.....	5,095,625
Bars, railway, of iron or steel.....	2,642,997

*Decrease—Continued.***Dutiable :**

Pig-iron.....	\$2, 182, 424
Hats, bonnets, and hoods, and materials for	2, 138, 476
Cotton, manufactures of,.....	2, 111, 857
Ingots, blooms, etc., of steel	1, 982, 257
Fruits, including nuts.....	1, 919, 301
Scrap—iron and steel, fit only to be remanufactured	1, 667, 813
Wire rods.....	1, 148, 086

There was an increase in the value of our imports as follows :

From Brazil.....	\$6, 693, 570
From West Indies.....	6, 381, 667
From Mexico.....	3, 923, 712
From Germany.....	3, 320, 711

And a decrease in the value of our imports as follows :

From Japan.....	\$1, 933, 584
From France.....	1, 798, 648
From Netherlands.....	1, 405, 531
From Austria-Hungary.....	1, 041, 231

Imports entered for consumption.

The value of imported merchandise entered for consumption in the United States, and the duty collected thereon, during the last five fiscal years, has been as follows:

Year ending June 30—	Value of merchandise.		Duty collected.	Average rate collected on—	
	Free of duty.	Dutiable.		Dutiable.	Free and dutiable.
1885	\$192, 912, 234	\$386, 667, 820	\$177, 319, 550	<i>Per cent.</i> 45.86	<i>Per cent.</i> 30.59
1886	211, 530, 759	413, 778, 055	188, 379, 397	45.55	30.13
1887	233, 093, 659	450, 325, 322	212, 032, 424	47.10	31.02
1888	244, 104, 852	468, 143, 774	213, 509, 802	45.63	29.99
1889	256, 574, 630	484, 856, 768	218, 701, 774	45.13	29.50

The principal changes in duties collected were an increase on sugar and molasses, wool and manufactures of wool, manufactures of silk, manufactures of flax, hemp, and jute, and tobacco, and a decrease on manufactures of iron and steel and manufactures of cotton.

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The following table shows the value of the principal articles of imported merchandise entered for consumption during the two years ending June 30, 1889:

Free of duty.

Order.	Articles.	1888.	1889.
		<i>Values.</i>	<i>Values.</i>
1	Coffee.....	\$60,509,522 29	\$74,723,308 73
2	Chemicals, drugs, dyes, and medicines.....	25,679,931 59	26,615,446 11
3	Hides and skins, other than fur skins.....	23,972,616 58	25,137,511 80
4	Silks unmanufactured, cocoons, eggs, etc.....	19,932,337 00	19,333,229 00
5	Teal.....	13,473,919 38	12,643,987 91
6	India-rubber and gutta-percha.....	16,077,262 00	12,387,427 00
7	Tin bars, blocks, or pigs, grain or granulated.....	8,758,562 00	7,026,047 00
8	Ores (emery, gold, and silver).....	5,238,647 97	6,841,740 00
9	Fruits, including nuts.....	5,774,847 00	5,949,896 57
10	Paper stock, crude.....	5,462,235 88	5,927,099 46
11	Wood, unmanufactured.....	4,140,708 72	4,437,782 03
12	Animals.....	3,336,621 75	3,286,660 55
13	Spices, unground.....	3,344,069 06	3,988,471 39
14	Household effects, etc., of immigrants.....	2,989,496 23	2,726,343 45
15	Hair.....	2,129,938 00	2,431,526 00
16	Eggs.....	2,312,476 56	2,419,004 37
17	Cocoa, or cocoa, crude, leaves and shells of.....	2,232,031 00	2,143,208 00
18	Furs and fur skins, undressed.....	1,952,305 37	2,077,731 87
19	Oils, fixed or expressed and volatile or essential.....	2,029,783 87	1,741,305 07
20	Fertilizers.....	1,003,829 00	1,629,137 75
21	Fish.....	1,385,514 42	1,573,983 73
22	Cork wood or cork bark, unmanufactured.....	1,030,695 00	1,902,047 00
23	All other free articles.....	31,317,481 79	31,631,736 17
Total free of duty.....		244,104,852 46	256,574,630 46

The following are the principal articles of imported merchandise from which the customs revenue was derived during the two years ending June 30, 1889:

Dutiable.

Articles.	1888.		1889.	
	Value.	Duty collected.	Value.	Duty collected.
Sugar, molasses, etc.....	\$68,973,214 36	\$52,007,879 89	\$83,419,276 89	\$55,995,137 10
Wool and manufactures of—				
Wool, raw.....	14,062,100 10	4,729,496 50	17,432,758 71	5,982,211 76
Manufactures of.....	47,158,048 16	32,213,120 74	52,681,482 56	35,373,627 05
Total.....	61,220,148 26	36,942,607 24	70,114,241 27	41,355,838 81
Iron and steel and manufactures of—				
Iron ore and pig iron.....	6,869,228 18	2,882,886 34	4,395,452 07	1,700,427 51
Manufactures of.....	44,210,741 53	18,400,946 11	39,114,681 59	15,208,912 64
Total.....	51,079,969 71	21,283,832 45	43,510,133 66	16,909,340 15
Silk, manufactures of.....	32,942,629 03	16,351,685 48	34,956,728 77	17,342,571 54
Flax, hemp, jute, etc., and manufactures of—				
Raw.....	16,597,150 00	2,388,002 33	18,467,822 30	2,482,746 30
Manufactures of.....	23,015,588 10	7,914,092 99	25,955,222 78	8,926,802 12
Total.....	39,612,738 10	10,302,095 32	44,423,045 08	11,409,548 42
Tobacco and manufactures of.....	12,314,428 66	9,734,987 35	13,733,912 60	11,194,486 68
Cotton manufactures.....	28,706,702 67	11,491,897 37	27,105,519 85	10,841,969 54

Dutiable—Continued.

Articles:	1888.		1889.	
	Value.	Duty collected.	Value.	Duty collected.
Liquors—malt, spirituous, and wines—				
Malt liquors.....	\$1,353,889 50	\$666,666 39	\$1,322,258 43	\$663,337 08
Spirits, distilled.....	1,972,287 27	2,981,772 22	1,902,879 68	2,943,248 08
Wines.....	7,310,190 09	4,014,805 58	7,713,651 77	4,179,814 71
Total.....	10,636,366 86	7,663,244 19	10,938,789 88	7,786,399 87
Chemicals, drugs, dyes, and medicines.....	12,814,525 85	4,622,441 94	13,186,289 31	5,017,033 42
Glass and glassware.....	7,721,453 31	4,799,251 52	7,750,577 12	4,526,581 52
Fruits, including nuts.....	15,106,551 08	4,477,535 21	12,902,825 39	4,007,942 75
Earthen, stone, and china ware.....	6,262,337 59	3,568,276 56	6,473,357 73	3,694,401 94
Leather and manufactures of.....	11,671,497 21	3,479,248 89	11,202,906 85	3,417,682 58
Fancy articles.....	7,237,822 46	3,022,742 22	6,659,966 58	2,781,010 12
Wood and manufactures of—				
Unmanufactured.....	18,188 39	3,426 39	19,845 05	3,914 98
Manufactures of.....	9,363,092 22	1,681,633 78	9,748,799 11	1,772,696 00
Total.....	9,381,280 61	1,685,060 17	9,768,644 16	1,776,610 98
Jewelry and precious stones.....	11,032,310 74	1,182,334 34	11,389,179 81	1,232,350 69
Breadstuffs.....	8,215,337 07	1,115,811 23	7,858,962 23	1,161,026 89
Furs and manufactures of.....	4,811,412 44	971,195 86	5,224,481 48	1,054,802 18
Hats, bonnets, and hoods, and materials for.....	5,748,751 83	1,241,915 45	4,247,000 46	942,731 40
Animals.....	4,661,849 06	932,369 81	3,917,081 84	783,406 37
All other articles.....	57,992,447 08	16,633,389 08	56,073,896 94	15,470,900 81
Total.....	468,143,773 98	208,509,811 57	484,856,767 90	218,701,773 76

NAVIGATION.

The Bureau of Navigation reports the entire tonnage of the United States to be as follows:

Documented vessels.	1889.	
	No.	Tons.
Registered.....	1,681	1,021,594.84
Enrolled and licensed.....	21,942	3,285,880.40
Total.....	23,623	4,307,475.24

“Registered” vessels only can engage in foreign trade, but they may also carry on coasting trade. Our total foreign tonnage, not including those engaged in the whale fisheries, is 999,618, of which 190,196 tons are steam, and 809,422 tons sailing vessels. “Enrolled and licensed” vessels may carry on coasting trade, including trade with Canada, on the lakes. The coasting trade includes trade along the sea-coast, and on the navigable rivers and lakes of the United States.

Of our total tonnage, 1,765,551 tons are steam, and 2,541,924 tons are other than steam.

The registered tonnage of the United States has increased 6,032 tons in the last two years, while the enrolled and licensed tonnage has in the same period increased 195,598 tons.

Our sailing tonnage has decreased 25,172 tons, and our steam tonnage has increased 117,482 tons during the last year.

Our domestic tonnage is thirteen times greater than our registered in number of vessels, and three times greater in tonnage.

The vessels built during the last fiscal year were as follows:

Class.	1889.	
	No.	Tons.
Sailing vessels.....	489	50,569.77
Steam vessels.....	440	159,318.31
Canal boats.....	88	9,452.61
Barges.....	60	11,793.64
Total.....	1,077	231,134.33

The following table shows the tonnage built, apportioned in respect to the several grand divisions of the country:

Grand divisions.	1886.		1887.		1888.		1889.	
	No.	Tons.	No.	Tons.	No.	Tons.	No.	Tons.
Atlantic and Gulf coasts.....	496	58,544.00	540	73,921.17	604	83,168.43	657	93,912.24
Pacific coast.....	58	5,913.92	73	9,139.61	104	21,956.43	112	17,939.43
Northern lakes.....	85	20,400.54	152	56,488.32	222	101,102.87	225	107,080.30
Western rivers.....	76	10,594.93	79	10,900.93	84	11,859.15	83	12,202.36
Total.....	715	95,453.39	844	150,450.03	1,014	218,086.88	1,077	231,134.33

The tonnage of iron vessels built in 1889 was 53,513 tons. During the last fiscal year there were built at the lake ports 14 iron vessels, with a tonnage of 29,415 tons, making the documented iron tonnage on the lakes 96,774 tons. The tonnage on the Northern lakes June 30, 1889, was 972,271 tons, numbering 3,412 vessels. On the Western rivers, for the year ending June 30, 1889, the tonnage was 299,427.47 tons, and on the Pacific coast, the same date, it was 436,272.72 tons.

The following table shows the rapid encroachments of foreign vessels upon our foreign carrying trade during the last thirty-two years.

Values of the imports and exports of merchandise of the United States carried, respectively, in cars and other land vehicles, in American vessels, and in foreign vessels, during each fiscal year from 1857 to 1889, inclusive, with the percentage carried in American vessels (coin and bullion included from 1857 to 1879, inclusive, as method of transportation can not be stated).

Year ending June 30—	Imports and exports—				Percentage carried in American vessels.
	In cars and other land vehicles.	In American vessels.	In foreign vessels.	Total.	
1857.....		\$510,331,027	\$213,519,796	\$723,850,823	70.5
1858.....		447,191,304	160,066,267	607,257,571	73.7
1859.....		465,741,381	229,816,211	695,557,592	66.9
1860.....		507,247,757	255,040,793	762,288,550	66.5
1861.....		381,516,788	203,478,278	584,995,066	65.2
1862.....		217,695,418	218,015,296	435,710,714	50.0
1863.....		241,872,471	343,056,631	584,928,502	41.4
1864.....		184,061,486	485,793,548	669,855,034	27.5
1865.....		167,402,872	437,010,124	604,412,996	27.7
1866.....		325,711,861	685,226,691	1,010,938,552	32.2
1867.....		297,834,904	581,330,403	879,165,307	33.9
1868.....		297,981,573	550,546,074	848,527,647	35.1
1869.....		289,956,772	586,492,012	876,448,784	33.1
1870.....		352,969,401	638,927,488	991,896,889	35.6
1871.....	\$22,985,510	353,664,172	755,822,576	1,132,472,258	31.2
1872.....	27,650,770	345,331,101	839,346,362	1,212,328,233	28.5
1873.....	27,869,978	346,306,592	366,723,651	1,340,899,221	25.8
1874.....	23,022,540	350,451,994	939,206,106	1,312,680,640	26.7
1875.....	20,388,235	314,237,792	884,788,517	1,219,434,544	25.8
1876.....	18,473,154	311,076,171	813,354,987	1,142,904,312	33.1
1877.....	17,464,810	316,680,281	859,920,536	1,194,045,627	26.5
1878.....	20,477,364	313,050,906	876,991,129	1,210,519,399	25.9
1879.....	19,423,685	272,015,692	911,269,232	1,202,708,609	22.6
1880.....	20,981,393	258,346,577	1,224,265,434	1,503,593,404	17.18
1881.....	25,452,521	250,586,470	1,269,002,983	1,545,041,974	16.22
1882.....	34,973,317	227,229,745	1,212,978,769	1,475,181,831	15.40
1883.....	48,092,892	240,420,500	1,258,506,924	1,547,020,316	15.54
1884.....	46,714,068	233,699,035	1,127,798,199	1,408,211,302	16.60
1885.....	45,332,775	194,865,743	1,079,518,566	1,319,717,084	14.76
1886.....	43,700,350	197,349,503	1,073,911,113	1,314,960,966	15.01
1887.....	48,951,725	194,356,746	1,165,194,508	1,408,502,979	13.80
1888.....	54,356,827	190,857,473	1,174,597,321	1,419,911,621	13.44
1889.....	66,664,378	203,805,108	1,217,063,541	1,487,533,027	13.70

The coasting, river, and lake trade of the United States during the same period has been, and is likely to remain, in a flourishing condition so long as it is afforded its present protection.

Persistent efforts have been made, from time to time, to break down the safeguards thrown around our domestic commerce and expose it to the system of free trade, which has wrought such sweeping destruction in our foreign shipping interests. In the light of experience it is difficult to understand how any one, who is not more interested in foreign prosperity than in our own, can desire to see this protection withdrawn.

Bonds on documenting of vessels.

Investigation made by the Bureau of Navigation indicates that the annoyance and inconvenience occasioned by the present legislation, requiring the execution of bonds as a basis for the issue of marine documents to vessels, exceeds any compensating benefits derived there-

from. Experience shows that the bonds are seldom, if ever, put in suit, and rarely become forfeitable. I recommend their discontinuance and the substitution of such statutory penalties as may be deemed necessary.

Amendment of laws regulating tonnage tax.

The Bureau finds that the operation of the provisions of section 11 of the act of June 19, 1886, entitled "An act to abolish certain fees," etc., has not resulted in the action by foreign Governments contemplated by Congress. The legislation alluded to provides that the President of the United States shall suspend the collection of so much of the regular tonnage tax imposed on foreign vessels as may be in excess of the tonnage and light-house dues, or other equivalent tax or taxes, imposed on American vessels by the Government of any foreign country, and that he shall indicate, by proclamation, the ports to which such suspension shall apply as often as it may become necessary by reason of changes in the laws of the foreign country. It is not known that the privilege offered has led to the abolition of any tax on American vessels by any foreign Government. The advantage accrues mainly to foreign vessels; and as there seems to be no good reason why vessels from one foreign country, without recompense, should escape taxes levied under similar circumstances on vessels from other countries, the repeal of the proviso is recommended.

The Government of Sweden contends that the distinction now made by law is in conflict with the treaty between that country and the United States.

Signals for ships, etc.

Some additional legislation may be found necessary regarding signals for ships, pilotage, and like subjects, upon the conclusion of the labors of the Maritime Conference now in session.

Our merchant marine.

It is but a few years since we stood first among the nations in ship-building, and were excelled only by Great Britain in the amount of our ocean tonnage. Now, so far as foreign trade is concerned, our ship-yards are comparatively silent, and our flag has almost disappeared from the high seas. Once 75 per cent. of our tonnage was carried in our own ships; now 87 per cent. is carried in foreign bottoms. Once our ocean commerce enriched our own countrymen; now our immense tonnage of exports and imports gives employment mainly to alien labor, and alien capital levies upon our people an annual tribute

estimated at \$150,000,000 for freights and fares. Nor is this tribute the only, or even the worst, feature of the case, for our farmers and mechanics are practically excluded from the markets of the world, except as they may be reached by the circuitous routes prescribed for their own advantage and convenience, by our great competitors in these markets. An overwhelming public sentiment demands that this humiliation and loss shall cease. If our industrial interests are to prosper, if our commerce is to be sustained, extended, and increased, we must cease to be dependent upon any other nation or people for access to foreign markets.

Doubtless there are serious obstacles in the way, and they are greater now than they were a few years ago, on account of the immense capital invested by foreign steamship companies, with which we shall have to compete. These obstacles will constantly increase, for every year adds largely to the capital thus invested. Whatever is to be done must be done promptly. We have tried the do-nothing policy long enough. Its results are before us, and they are not satisfactory. Shall we accept as inevitable our present humiliating and unprofitable position, or shall we use means at command to regain our lost power and prestige on the ocean? Shall we give that protection and encouragement to our shipping interests that other nations give to theirs, and which we freely give to all our other great interests? Or shall we, by continued neglect, suffer them to be utterly destroyed?

The lessons taught by the founders of the Government on this subject may be read, just now, with great profit. The second act passed by the First Congress, July 4, 1789, was for the protection of American shipping by the imposition of a discriminating duty of more than 100 per cent. on Asiatic trade, notably on teas brought in foreign vessels.

The third act passed by that Congress, July 20, 1789, imposed discriminating tonnage duties on foreign vessels entering our ports, as follows:

	Cents.
American vessels.....per ton...	06
American built vessels belonging to foreigners.....do.....	30
All other vessels.....do.....	50

The same Congress on the 1st of September, 1789, prohibited any but American vessels from wearing the American flag.

The men who had achieved the independence of the Republic left no doubt of their purpose to protect its interests on the water, as well as on the land. So great was the development of our ship-building and shipping interests, under the fostering influence of those acts, that we sold ships amounting to hundreds of thousands of tons to foreigners,

and our merchant-marine soon became the pride of every citizen, and the envy of the world.

Voicing the national sentiment in 1825, Daniel Webster said, "We have a commerce which leaves no sea unexplored; navies which take no law from superior force." How like bitter irony these words would sound in 1889. The brilliancy of our achievements on the ocean begat overconfidence, and, listening to the voice of free trade, Congress on the 24th of May, 1828, passed an act withdrawing all protection from our shipping interest, and opening our ports to the ships of all nations upon the same terms as to our own. Notwithstanding this, our merchant-marine continued to be prosperous so long as wooden vessels were the only vehicles of commerce and other nations refrained from paying heavy subsidies to their ships. But when iron steamers took the place of wooden sail-vessels, and European Governments began to pour their contributions into the treasuries of their steamship companies, the decadence of American shipping began and has continued ever since. No other result was possible under the circumstances. When we opened our ports to the vessels of the world, upon the broadest principles of equality and free trade, other nations seized the advantages thus offered, and at once began the system of liberal subsidies, while this nation left her citizens to compete unaided against foreign ship-owners backed by the power and financial aid of their Governments. The total amount which has thus been contributed to aid in sweeping our commerce from the ocean, is not accurately known, but the following conservative statement will give some idea of what our people have had to contend with, in their heroic but vain efforts to maintain a respectable merchant-marine.

From 1830 to 1885 Great Britain paid out of her treasury to steamship companies for mail contracts and subsidies over \$250,000,000, and since 1885 she has paid annually an average of \$3,750,000.

The Italian Government pays an annual subsidy of \$1,570,000.

France pays a graduated bounty for construction of vessels, from \$2 to \$12 per ton, and also a bounty per mile run. The sums asked for in the French budgets of 1888 and 1889 under these heads amounted to about \$1,650,000; the annual outlay from 1881 to 1886 is stated at about \$3,500,000.

Germany contributes largely to the support of her steamships, paying, as has been stated, nearly \$1,000,000 a year to a single line, which has supplanted an unsubsidized American line, formerly running between New York and Bremen.

Spain pays a bounty of \$6 on the tonnage built in that country, in accordance with the established regulations, and provides for a rebate

of duties on articles imported for the construction of vessels. Her annual compensation for ocean mails is said to be over \$1,000,000.

The United States alone, of the great commercial nations, while encouraging railroads by liberal grants and subsidies, and protecting her coastwise and internal commerce and all her home industries, has utterly neglected and abandoned her great foreign maritime interests, even declining to pay fair rates for services rendered by vessels of the United States, although Congress had appropriated money for the purpose.

American merchants, ship-builders, and ship-owners ask no special advantages. Give them an equal chance and they will hold their own against all competitors. But they can not be expected long to maintain the unequal contest against foreign capital, backed by foreign treasuries. Some of our broad-minded and patriotic citizens are still struggling to maintain a few lines, by which direct communication is kept open, notably with South America, the West Indies, and China and Japan. The line to Brazil has to contend with the ships of England, Germany, Spain, and Italy, all of which are heavily subsidized for the purpose of extending the commerce of their respective countries. The lines to the West Indies come in direct competition with Spanish ships running between Havana, New York, Boston, and Quebec, and receiving governmental bounties amounting to \$20,307 per round trip.

American vessels running between San Francisco and Asiatic ports, and receiving mail compensation of only \$14,446.32 a year, have to compete with the subsidized ships of England and other countries, and especially with the new line recently established for the express purpose of preying upon our commerce, both on land and sea. This latest and boldest attack upon our transportation interests is backed by subsidies of \$300,000 per annum, on the line between Port Moody, in British Columbia, and China and Japan, and \$500,000 per annum on the Atlantic line between Liverpool and St. Johns, New Brunswick. The railroad which forms the connecting link between these two steamer lines, and thus gives a through route from Liverpool to China, has been aided to the extent of \$165,548,000, as stated in the annual report of the Canadian Pacific Railway Company. During the last fiscal year we paid to foreign steamers for carrying our mails \$396,583.81, and to our own steamers only \$109,828.04.

Can there be any doubt how these unequal contests will end if our Government maintains its position of supine indifference?

The evil and its cause are both apparent. What is the remedy? It can not be found in a re-enactment of the legislation of 1789, because

treaties stand in the way, and it would not now be expedient, even if we had no treaties on the subject.

Granting American registers to foreign-built ships, for foreign trade, would have but little effect, and besides it would not be in harmony with the principle of protection to American industries.

The difficulty is not so much in the cost of building ships as in running them in competition with cheap foreign labor supplemented by immense foreign bounties. So far as materials for ship-building are concerned, no nation has any natural advantages over us. Our iron, coal, and timber are as cheap, abundant, and accessible as in any other country. Our mechanics are unsurpassed in skill, and the matchless genius of our inventors is the admiration of the world. If it costs somewhat more to build a ship in this country than in Europe, because American labor is better paid, fed, housed, and clothed, it is a cause for rejoicing rather than regret. If ship-building will not command the labor of our people, as other industries do, it is because that industry, being wholly unprotected, has gone into foreign hands, while the beneficent American policy of protection has been thrown around our other industries. The same policy wisely applied to ship-building and shipping interests would produce like results as in our manufacturing industries. This statement is illustrated and confirmed by our internal and coastwise trade, which is thoroughly protected, and hence in a most prosperous and satisfactory condition. While the number of vessels engaged in this trade has rapidly increased, the cost of transportation has decreased, until our lake, river, and coastwise commerce is conducted as cheaply as is like commerce in any part of the world.

The causes of prosperity in our domestic shipping interests, and the causes which have brought our foreign merchant marine to its present deplorable and humiliating condition, clearly indicate the remedy necessary for the restoration of the latter.

Firmly convinced that American steamship builders and owners can not unaided compete with the Governments of Europe; that without proper aid and encouragement from the United States, we shall not only fail to regain our lost foreign carrying trade, but even to retain much longer the small remnant that remains, and that the restoration of our merchant marine is essential to the extension of our foreign trade, I do not hesitate to recommend that liberal and judicious aid and encouragement be given for the construction of steam merchant vessels, suitable for use as cruisers and transports in time of war; that fair and liberal rates be paid to American steamers for transportation of mails to foreign countries; and that special aid, either in the form

of mail pay, or for mileage run, be made for the establishment of direct connection by American steamer lines with Mexico, Central and South America, and with China and Japan.

TRADE WITH CENTRAL AND SOUTH AMERICA.

The records of the Bureau of Statistics contain certain particulars of the trade of the countries upon this continent southward of the United States, from which the following summaries are taken, it being first mentioned that in numerous instances it has not been practicable to obtain information of later date than the calendar year 1887: The total estimated imports into Central and South America, including Mexico, and the West Indies for 1887, including movements of specie, were \$522,000,000, of which only \$80,000,000, or about 15 per cent., came from the United States. The total estimated exports, including specie, were \$564,000,000, whereof \$202,000,000, or 36 per cent., were taken by the United States. The duties collected upon these imports are estimated at \$59,134,011, of which \$42,117,694 were paid by sugar, \$4,035,928 by tobacco, and \$659,194 by raw wool.

The dutiable imports from those countries consist mainly of sugar and molasses, tobacco, fruits, and wool, and the free importations are nearly all raw materials required by manufactures in the United States.

The principal exports to those countries from the United States are breadstuffs, provisions, lumber, and mineral oils, but an appreciable export trade is maintained in iron and steel manufactures, cotton prints, leather goods, agricultural implements, carriages and railway cars, though the great bulk of manufactured articles are supplied by Great Britain, France, and Germany.

Excluding specie, and estimating from the trade returns of the fiscal year 1888, Mexico imported \$43,380,000, whereof \$19,226,221 were from the United States; Central America \$15,800,285, whereof \$4,592,080 were from the United States; South America \$364,838,005, whereof \$29,579,227 were from the United States, and the West Indies \$97,542,820, whereof \$7,869,102 were from the United States. These figures show a most unsatisfactory condition of our export trade with the South American group of States. Particular mention might be made of such marts of commerce as Brazil, with \$114,335,676 of imports, and only \$7,137,008 from the United States; the Argentine Republic, with \$113,244,801, whereof only \$6,643,553 came from the United States, and Chili, with \$62,677,831 of imports, and only \$2,433,221 from the United States. Reference is made to the appendix for information in detail upon this very interesting subject.

EXPORTATIONS BY RAILWAY.

Provision should be made by law giving authority to the Secretary of the Treasury to prescribe regulations for the collection of statistics of exports from the United States by railway. Section 337 of the Revised Statutes embodies a provision which has been in force since the year 1820, for the obtaining of the particulars of exportation by vessels, but while it is equally important that the statistics of land exportation should be collected, the mode of collection would necessarily be different, and could best be fixed by administrative regulation. The governments of Canada and Mexico obtain and publish statistics of the exports of those countries by railway, and appear to encounter no special difficulty in so doing. What is possible and desirable for them is equally possible and desirable for us. Any statute passed upon the subject should contain a penalty for failure of the carrier to make a return of exportations in such form as may be prescribed by regulation.

SILVER.

The continued coinage of the silver dollar, at a constantly increasing monthly quota, is a disturbing element in the otherwise excellent financial condition of the country, and a positive hindrance to any international agreement looking to the free coinage of both metals at a fixed ratio.

Mandatory purchases by the Government of stated quantities of silver, and mandatory coinage of the same into full legal-tender dollars, are an unprecedented anomaly, and have proved futile, not only in restoring the value of silver, but even in staying the downward price of that metal.

Since the passage of the act of February 28, 1878, to November 1, 1889, there have been purchased 299,889,416.11 standard ounces of silver, at a cost of \$286,930,633.64, from which there have been coined 343,638,001 standard silver dollars.

There were in circulation on November 1 of the present year 60,098,480 silver dollars, less than \$1 per capita, the remainder, 283,539,521, being stored away in Government vaults, of which \$277,319,944 were covered by outstanding certificates.

The price of silver, on March 1, 1878, was 54 $\frac{1}{2}$ pence, equal to \$1.20429 per ounce fine. At this price \$2,000,000 would purchase 1,660,729 ounces of fine silver, which would coin 2,147,205 standard silver dollars. At the average price of silver for the fiscal year ended

June 30, 1889 (42.499 pence), equivalent to \$0.93163 per ounce fine, \$2,000,000 would purchase 2,146,755 fine ounces, out of which 2,775,628 standard silver dollars could be coined.

The lower the price of silver, the greater the quantity that must be purchased, and the larger the number of silver dollars to be coined, to comply with the act of February 28, 1878.

No proper effort has been spared by the Treasury Department to put in circulation the dollars coined under this law. They have been shipped, upon demand, from the mints and sub-treasuries, free of charge, to the nearest and the most distant localities in the United States, only to find their way back into Treasury vaults in payment of Government dues and taxes. Surely the stock of these dollars which can perform any useful function as a circulating medium must soon be reached, if it has not been already, and the further coinage and storage of them will then become a waste of public money and a burden upon the Treasury.

It is freely admitted that the predictions of many of our wisest financiers, as to when the safe limit of silver coinage would be reached, have not been fulfilled, but it is believed that the principles on which their apprehensions were based are justified by the laws of trade and finance, and by the universal experience of mankind. While many favorable causes have co-operated to postpone the evil effects which are sure to follow the excessive issue of an overvalued coin, the danger none the less exists.

The silver dollar has been maintained at par with gold, the monetary unit, mainly by the provisions of law which make it a full legal tender, and its representative, the silver certificate, receivable for customs and other dues; but the vacuum created by the retirement of national-bank circulation, and the policy of the Government in not forcibly paying out silver, but leaving its acceptance largely to the creditor, have materially aided its free circulation.

The extraordinary growth of this country in population and wealth, the unprecedented development in all kinds of business, and the unswerving confidence of the people in the good faith and financial condition of our Government, have been powerful influences in enabling us to maintain a depreciated and constantly depreciating dollar at par with our gold coins, far beyond the limit which was believed possible a few years ago.

But the fact must not be overlooked that it is only in domestic trade that this parity has been retained; in foreign trade the silver dollar possesses only a bullion value.

Causes of the depreciation of silver.

From the year 1717 to 1873 the ratio between gold and silver was remarkably constant, being 15.13 to 1, in the former year, and 15.92 to 1 in the latter year. During this long period of one hundred and fifty years there were slight fluctuations in the ratio, but not enough to cause any serious inconvenience. Even during the period of the immense production of gold, from 1848 to 1868, when \$2,757,000,000 of gold was produced and only \$813,000,000 of silver, the change in the ratio was only about 1.6 per cent.

The legislation of Germany in 1871-'73, immediately following the Franco-German war, adopting the single gold standard for that Empire, withdrawing rapidly from circulation silver coins which prior to that time had formed almost exclusively the circulating medium, and throwing large quantities of silver at short and uncertain intervals upon the market, was the initial factor of the great monetary disturbance which destroyed the legal ratio between gold and silver that had existed for half a century.

France and her monetary allies, Belgium, Switzerland, Italy, and Greece, alarmed at the immense stock of German silver which was sure to flow into their open mints, immediately restricted, and soon afterward closed their mints to the coinage of full legal-tender silver pieces.

This action only hastened the catastrophe.

The other nations of Europe were not slow to follow the example of Germany and France. In 1873-'75 Denmark, Norway and Sweden adopted the single gold standard, making silver subsidiary. In 1875 Holland closed her mints to the coinage of silver. In 1876 Russia suspended the coinage of silver, except for use in the Chinese trade. In 1879 Austria-Hungary ceased to coin silver for individuals, except a trade coin known as the Levant thaler.

The result has been, that while prior to 1871 England and Portugal were the only nations of Europe which excluded silver as full legal-tender money; since the monetary disturbance of 1873-'78 not a mint of Europe has been open to the coinage of silver for individuals.

It has been charged that the act of February 12, 1873, revising the coinage system of the United States, by failing to provide for the coinage of the silver dollar, had much to do with the disturbance in the value of silver. As a matter of fact the act of 1873 had little or no effect upon the price of silver. The United States was at that time on a paper basis. The entire number of silver dollars coined in this country from the organization of the Mint in 1792, to that date, was only 8,045,838, and they had not been in circulation for over twenty-five years.

Moreover, immediately upon the passage of that act, the United States entered the market as a large purchaser of silver for subsidiary coinage, to take the place of fractional paper currency, and from 1873 to 1876 purchased for that coinage 31,603,905.87 standard ounces of silver, at a cost of \$37,571,148.04.

Starting in 1878 with no stock of silver dollars, this country, standing alone of all important nations, in its efforts to restore the former equilibrium between gold and silver, has, in the brief period of eleven years, added to its stock of full legal-tender money 343,638,001 dollars of a depreciated and steadily depreciating metal.

What has been the effect upon the price of silver?

The value of an ounce of fine silver, which on March 1, 1878, was \$1.20, was on November 1, 1889, \$0.95, a decline in eleven years of over 20 per cent.

In 1873, the date at which purchase of silver for subsidiary coinage commenced, the bullion value of the silver dollar, containing 371.25 grains of pure silver, was about 1½ cents more than the gold dollar; on March 1, 1878, the date of the commencement of purchases for the silver dollar coinage, it was \$0.93, while to day its bullion value is 72 cents in gold. In other words, there has been a fall of over 28 per cent. in the value of silver as compared with gold in the last sixteen years, and of over 20 per cent. since we commenced purchases in 1878. The downward movement of silver has been continuous, and with uniformly accelerated velocity, as will appear from the following table:

Average price of silver in London each fiscal year, 1873-1889, and value of an ounce of fine silver, at par of exchange, with decline expressed in percentages each year since 1873.

Year.	Price in London.	Value of a fine ounce.	Decline from 1873.
	<i>d.</i>	<i>Dollars.</i>	<i>Per cent.</i>
1873	59.2500	1.29883	.....
1874	58.3125	1.27827	1.6
1875	56.8750	1.24676	4.
1876	52.7500	1.15634	11.
1877	54.8125	1.20156	7.5
1878	54.3107	1.19050	8.3
1879	50.8125	1.11387	14.2
1880	52.4375	1.14954	11.5
1881	51.9375	1.13852	12.3
1882	51.8125	1.13623	12.5
1883	51.0230	1.11826	13.9
1884	50.7910	1.11339	14.3
1885	49.8430	1.09262	15.9
1886	47.0380	1.03112	20.6
1887	44.8430	.98301	24.3
1888	43.6750	.95741	26.3
1889	42.4990	.93163	28.3

Indian council bills.

In view of the almost unanimous concurrence of the leading commercial nations of the world in excluding silver from coinage as full legal-

tender money, it would seem unnecessary to look further for the causes of its depreciation, despite the large purchases upon the part of this Government. There has, however, been one cause, which probably more than any other, except hostile legislation, has depressed the market value of silver, namely, the sale of Indian council bills.

About 1867 a diminution in the flow of silver to the east was clearly marked. This was due to the use of bills of exchange, called "council bills," sold by the India Council of the Government of India residing in London. These bills of exchange, which are claims for certain sums of silver, are bought by merchants wishing to make payments in India, silver being the standard and only legal tender in that empire; so that just as the expenses of the Indian government rose, and, in consequence, the number of council bills offered for sale in London increased, the exportation of silver to India was saved.

In 1868-'69, the sale of these bills amounted to £3,705,741, in round numbers \$18,000,000, whereas in 1888-'89 there was realized from the sale of these bills £14,223,433, about \$70,000,000.

In some years their sale has risen as high as \$90,000,000.

The average amount realized annually from the sale of council bills, for the fifteen English official years, 1875-1889, has been £13,756,882, or \$67,000,000, while the annual shipments of silver to India for the same period, have averaged £7,176,446, or \$35,000,000.

The following table exhibits the net imports of silver into India, and the amount realized from the sale of Indian council bills, each year, from 1875 to 1889:

Table showing the net imports of silver into British India, and the amount of council bills sold, during the fifteen English official years (ending March 31 of each year) 1874-'75 to 1888-'89.

Years.	Net imports of silver.	Amount of council bills sold.
1874-'75.....	£4,640,000	£10,841,614
1875-'76.....	1,550,000	12,389,613
1876-'77.....	7,200,000	12,695,799
1877-'78.....	14,680,000	10,134,455
1878-'79.....	3,970,000	13,948,565
1879-'80.....	7,870,000	15,261,810
1880-'81.....	3,890,000	15,239,677
1881-'82.....	5,380,000	18,412,429
1882-'83.....	7,480,000	15,120,521
1883-'84.....	6,410,000	17,599,805
1884-'85.....	7,250,000	13,758,909
1885-'86.....	11,610,000	10,523,505
1886-'87.....	7,160,000	11,157,213
1887-'88.....	9,310,000	15,045,883
1888-'89.....	9,247,000	14,223,433
Total.....	107,647,000	206,353,231
Annual average.....	7,176,466	13,756,882

These \$50,000,000 to \$90,000,000 of council bills, payable in silver, annually thrown upon the market affect the price of silver as would the sale of so much bullion. That these council bills hang like an incubus upon the price of silver can not be doubted, and they must enter largely into any inquiry as to the causes of depreciation, and into any estimate of the probable advance of that metal.

Increased product.

While the demand for silver has been cut off by the closing of the mints of Europe to its coinage, and the usual demand upon the part of India reduced by the sale of council bills, the annual product of silver has largely increased.

The world's product of silver in 1878 was estimated at \$95,000,000 (coining value), of which \$45,200,000 was the product of the United States. In 1888 the world's product of silver was estimated at \$142,000,000 (coining value), of which the United States contributed \$59,195,000. These figures show an increase during the last decade in the world's product of silver of about 50 per cent., and an increase in the silver product of the United States of over 30 per cent.

In view of these facts, while it is evident that the primary cause of the decline in the price of silver was adverse legislation by the principal countries of Europe, virtually ostracising silver, it is also true that the fall has been hastened by an increased supply falling upon a market for which there was a reduced demand.

Royal Commission.

The Royal Commission, appointed by the British Government in 1886 to inquire into the recent changes in the relative value of the precious metals, adopted the following statement, without division:

We are of opinion that the true explanation of the phenomena which we are directed to investigate is to be found in a combination of causes, and can not be attributed to any one cause alone. The action of the Latin Union in 1873 broke the link between silver and gold, which had kept the price of the former, as measured by the latter, constant at about the legal ratio, and when this link was broken the silver market was open to the influence of all the factors which go to affect the price of a commodity. These factors happen, since 1873, to have operated in the direction of a fall in the gold price of that metal, and the frequent fluctuations in its value are accounted for by the fact that the market has become fully sensitive to the other influences to which we have called attention above.

Joint use of gold and silver as money.

It is unquestionably true that, in this country, public sentiment and commercial and industrial necessity demand the joint use of both metals as money. It is not proposed to abandon the use of either gold or silver money; the utilization of both metals as a circulating medium and as a basis for paper currency, is believed to be essential to our national prosperity. We can not discard either if we would without invoking the most serious consequences. But the unprecedented change in the market value of the two metals within the last sixteen years, and the steady depreciation of silver in the face of the large purchases on the part of this Government, arouse grave apprehensions and cause great difficulties.

With a stock of 343,638,001 silver dollars, sharing equally with our gold coins the function of full legal-tender money, as well as \$76,600,000 silver coins of limited tender, and an annual product of silver from our mines, approximating \$60,000,000 (coining value), it would not be for the interests of this growing country, nor would it be wise public policy, to discontinue the use of either metal as money. Yet it is equally true that two widely different and constantly varying standards, for the measurement of values, are impossible in any permanent, well ordered, financial system.

While our circulation now embraces gold and silver coin and four kinds of paper money, there is in reality, since 1873, but one standard. Section 3511, Revised Statutes, provides that "the gold coins of the United States shall be a one dollar piece, which at the standard weight of 25.8 grains shall be the *unit of value*." * * * Our legal-tender notes have behind them, in the vaults of the Treasury, a reserve of \$100,000,000 in gold provided as a guarantee for their redemption. Our bank currency is based upon United States bonds, the principal and interest of which are payable in gold. Our gold certificates are expressly made redeemable in gold coin.

It may be said that our standard silver dollars, and the certificates based upon them, constitute an exception. They are an anomaly, the *standard* is nominally silver, but in reality it is gold. The bullion from which these dollars are coined is purchased at its market price in gold. They are made a legal tender, and are receivable for customs and other dues. The faith and power of the Government are, therefore, pledged to make them equal to their face value; and so long as their number is kept within safe and proper limits they will, in this country, at least, be maintained at par with gold. The honor, as well as the interests of the country, are involved in the preservation of this parity.

Equivalence between our gold and silver dollar in foreign trade is impossible at the present price of silver, but equivalence in domestic trade is practicable so long as the coinage of the silver dollar is kept within proper limits.

Up to this time they have been maintained at par by force of governmental authority, and by the confidence of the people in the good faith and financial power of the United States. Gold is the real standard for the measurement of values, and will remain so until supplanted by its great rival, silver; or until some international agreement shall be entered into between Governments strong enough to establish and maintain a fair ratio of value between the two metals.

Force applied through legislative action may for a time control the laws of trade, but eventually, those laws, stronger than legislators, will assert their power.

There are doubtless persons who would banish silver from circulation and rely wholly upon gold, while others would make silver the only standard and by adopting the cheaper metal drive the dearer out of circulation, if not out of the country; but an overwhelming preponderance of public sentiment demands that both metals be utilized.

The problem, therefore, presented for our consideration, and which demands the action of Congress, is not which metal shall we use, but, "*How shall we use both?*"

Solutions which have been proposed.

Various solutions of this problem have been proposed, among which the following may be mentioned:

First. An international agreement fixing a ratio between silver and gold, and opening the mints of the leading nations of the world to the free coinage of both metals, at the ratio so established.

In such concert of action, if it could be secured, is the final and satisfactory solution of the silver problem. The policy of promoting it was instituted by the United States in 1878. The proposition was made to the European nations, and was fully set forth and justified in two International Conferences. Unfortunately, some of the most powerful nations are not yet ready to act. Public sentiment, even in those countries, seems to be steadily moving in that direction, but thus far no substantial results have been achieved.

It is believed by many persons, well informed on the subject, that eventually the evils and embarrassments of the present condition of affairs will become so intolerable, as to force the most reluctant nations into an agreement for the remonetization of silver upon some fair

ratio. It has been proposed, by persons of the highest financial standing, to hasten this result, by stopping the purchase of silver by the United States, and by throwing an additional 30,000,000 ounces annually upon the market, to precipitate so sudden and great a fall in its price as to create serious financial disturbance throughout the world, and thus compel a speedy international adjustment of the silver question. This policy might prove the shortest way of reaching the desired result, but it would probably be attended by commercial and industrial disasters in this country as well as abroad, which conservative statesmanship should seek to avoid. Some other less dangerous solution should be found if possible. The modification of this proposal, fixing a date in the future for suspension in case no co-operation in the maintenance of silver on the part of other nations should be forthcoming, reduces the danger, but does not entirely remove it.

Second. The present policy of purchasing and coining \$2,000,000 worth of silver per month.

This is now approved by nobody.

The so-called silver men oppose it, because it does not go far enough to meet their wishes; opponents of silver coinage denounce it, because they deem it unwise and dangerous to increase the issue of a coin whose nominal value is far in excess of its bullion value.

Third. Increased purchases and coinage of silver to the maximum of \$4,000,000 worth per month, now authorized by law.

This policy is proposed by many as a means of increasing our circulation, which they assert is deficient by reason of the retirement of national-bank notes; and also as a means of enhancing the value of silver by absorbing the world's surplus product. Both of these objects may be far better secured, as will be shown hereafter, by another method which possesses all the advantages of increased coinage, and involves none of its dangers.

The argument has been strongly urged that by reason of the rapid retirement of national-bank notes, a severe contraction of our currency has been effected, which is paralyzing our industries, crippling our commerce, and depressing the price of all kinds of property. The facts, however, do not sustain this argument.

Since March 1, 1878, there has been no contraction, but on the contrary a very large expansion of our currency, as will appear from the following statement taken from the books of the Treasury:

Comparison between March 1, 1878, and October 1, 1889.

	In circulation March 1, 1878.	In circulation October 1, 1889.	Decrease.	Increase.
Gold coin.....	\$82,530,163	\$375,947,715	.....	\$293,417,552
Standard silver dollars.....	.....	57,554,100	.....	57,554,100
Subsidiary silver.....	53,573,833	52,931,352	\$642,481	.....
Gold certificates.....	44,364,100	116,675,349	.....	72,311,249
Silver certificates.....	.....	276,619,715	.....	276,619,715
United States notes.....	311,436,971	325,510,758	.....	14,073,787
National-bank notes.....	313,888,740	199,779,011	114,109,729	.....
Totals.....	805,793,807	1,405,018,000	114,752,210	713,976,403
Net increase.....	.....	.....	.....	599,224,193

From the above statement it will be seen that the—

Total increase of circulation of all kinds has been **\$713,976,403**

Total decrease..... **114,752,210**

Net increase..... **599,224,193**

The net expansion since March 1, 1878, has, therefore, been \$599,224,193. The average net increase per month has been \$4,342,204, \$52,106,451 per annum. The total net increase has been a little over 74 per cent., while the increase in population has been about 33 per cent. In 1878 the circulation was about \$16.50 per capita, and in 1889 it was about \$21.75 per capita.

The increase each year, in the different kinds of money, is exhibited in the following table:

The amount and kinds of money in actual circulation on certain dates from 1878 to 1889.

Year.	Date.	Total circulation.	Gold coin.	Standard silver dollars.	Subsidiary silver.
1878.....	March 1.....	\$805,793,807	\$82,530,163	.....	\$53,573,833
1879.....	October 1.....	862,579,754	123,698,157	\$11,074,230	54,088,747
1880.....	October 1.....	1,022,033,685	261,320,920	22,914,075	48,368,543
1881.....	October 1.....	1,147,892,435	328,118,146	32,230,038	47,859,327
1882.....	October 1.....	1,188,752,363	358,351,956	33,801,231	47,153,750
1883.....	October 1.....	1,236,650,032	346,077,784	39,783,527	48,170,263
1884.....	October 1.....	1,261,569,924	341,485,840	40,322,042	45,344,717
1885.....	October 1.....	1,286,630,871	348,268,740	45,275,710	51,328,206
1886.....	October 1.....	1,264,889,561	364,894,599	60,170,793	48,176,838
1887.....	October 1.....	1,353,485,690	391,090,890	60,614,524	50,414,706
1888.....	October 1.....	1,384,340,280	377,329,865	57,959,356	52,020,975
1889.....	October 1.....	1,405,018,000	375,947,715	57,554,100	52,931,352

Year.	Date.	Gold certificates.	Silver certificates.	United States notes.*	National bank notes.
1878.....	March 1.....	\$44,364,100	.....	\$311,436,971	\$313,888,740
1879.....	October 1.....	14,843,200	\$1,176,720	327,747,762	329,950,938
1880.....	October 1.....	7,480,100	123,698,157	329,417,403	340,329,453
1881.....	October 1.....	5,239,320	52,590,180	327,655,884	354,199,540
1882.....	October 1.....	4,907,440	63,204,780	325,272,858	356,060,348
1883.....	October 1.....	55,014,940	78,921,961	321,356,596	347,324,961
1884.....	October 1.....	87,389,660	96,491,251	325,786,143	324,750,271
1885.....	October 1.....	118,137,790	93,656,716	318,736,684	311,227,025
1886.....	October 1.....	84,691,807	95,387,112	310,161,935	301,406,477
1887.....	October 1.....	97,984,683	154,354,826	329,070,804	269,955,257
1888.....	October 1.....	134,838,190	218,561,601	306,062,053	237,578,240
1889.....	October 1.....	116,675,349	276,619,715	325,510,758	199,779,011

* Includes outstanding clearing-house certificates of the act of June 8, 1872.

The statement, therefore, that this country is suffering a paralysis from severe contraction, does not seem to be sound, nor do the facts appear to justify a largely increased coinage of silver dollars for the purpose of expanding the currency.

As to the other proposition, that increased coinage would enhance the value of silver by absorbing the world's surplus product, it is a matter of grave doubt whether the purchase of an additional \$2,000,000 worth of silver per month would have the effect of materially and permanently increasing the price of silver. That an increase of price would temporarily occur, if this Government should adopt such a policy seems probable, but whether it would be maintained is a matter of conjecture—dependent upon conditions which no one can foresee.

If the purchase of 299,889,416 ounces of silver, in the brief period of eleven years, did not even stay the downward tendency in price, but in the face of this immense quantity purchased, silver declined over 20 per cent. in value, what assurance have we that doubling the amount to be purchased and coined would materially and permanently enhance the price of silver, much less restore the former equilibrium?

Such a policy would on the other hand be attended by great dangers, and would widen the gap between the legal ratio in coinage of this country and European countries, and thus increase the difficulties in the way of an international settlement. Every silver dollar coined at the ratio of 16 to 1 (actually 15.98 to 1) is an additional obstacle in the way of the adoption of any practical ratio by international agreement, which is the only final solution of the silver question. For this reason, if for no other, future accumulations of silver should be only in the form of bullion.

The purchase of \$4,000,000 worth of silver a month, at the present price of silver, would mean the coinage of 5,600,000 silver dollars monthly, to be stored away in Treasury vaults. It may be said that certificates would be issued on these dollars, and that they would be a popular form of currency, but the fact is, that at no time since the coinage of the silver dollar was commenced, has the full amount of silver dollars held by the Treasury been covered by outstanding certificates. The substitution of the silver certificate for the cumbersome and inconvenient silver dollar, while it has tended to popularize it, and give it a circulation otherwise impossible, and to extend its usefulness, and postpone the evil day so often prophesied, has added nothing to its value, and has relieved the dollar from none of the dangers inherent in the effort to keep an overvalued coin at par with gold. These certificates rather add to the perils of such a financial policy by temporarily

popularizing it, and by increasing and intensifying, through postponement, the evil results which inevitably await upon its enlargement and continuance.

The coinage of 5,600,000 silver dollars a month would tax the present mint organization to its utmost capacity, and would practically suspend the coinage of gold. True, this might be obviated by enlarged facilities, but as the coinage of \$2,000,000 worth a month has more than met the demand for certificates, the argument that this additional coinage would soon be owned by the people in the shape of certificates, is not sustained by the history of the past nor by the demands of the present.

If the issue of silver dollars, or the certificates which represent them, should become so numerous as to endanger the free circulation of gold, and its representatives, gold certificates and legal-tender notes, the dues of the Government would soon be paid in silver; and as heretofore the interest and principal of the obligations of the Government have been paid in gold, it would only be a question of time when the specie reserve in the Treasury would change from gold to silver to such an extent as to force the Secretary to pay out silver. Just so long as the Government does not forcibly pay out silver, but leaves its acceptance to the option of the creditor, no one is forced to receive it unless he thinks he can dispose of it at its face value, and in this way the number of silver dollars in circulation is limited to actual requirements. But if more than sufficient to satisfy business needs are issued, they accumulate in the hands of merchants and in banks, and, unless the Government redeems them, they must depreciate.

The Secretary of the Treasury, in whom is lodged the discretionary power to purchase and coin \$4,000,000 worth of silver per month, concurs in the opinion of all his predecessors since 1878, of both political parties, that there is a limit beyond which it is not safe to go in the coinage of full legal-tender dollars, the nominal value of which is far in excess of the bullion value, and he has therefore confined his purchases to the amount required by law.

Fourth. Free coinage of standard silver dollars.

This may be called the "heroic" remedy. To open our mints to free coinage for depositors, when 412½ grains of standard silver are worth in the markets of the world only 72 cents, would be to say to everybody at home and abroad, bring us 72 cents worth of silver, and by the magic of our stamps and dies we will transmute it into 100 cents.

Free coinage of silver, while it is an indispensable condition of permanent restoration, were it bestowed by this country at a time when

the metal value of the silver in the full legal-tender dollar is 28 cents less than its nominal value, would simply have the effect, by opening the mints to the free coinage of silver into legal dollars, to close them for the free coinage of gold. No doubt our mints would find ample employment. If they were now open to the free coinage of silver, we should not need them for the coinage of gold, because gold would command a premium and become a commodity to be hoarded or shipped abroad, and not a coin for circulation at home. It would stop the simultaneous circulation of gold and silver. Our customs dues would be paid only in silver, our legal-tender notes would be used to draw the gold from the Treasury, and would then represent only a debt in silver, and we should be compelled to go into the market and purchase gold to meet our obligations, or pay them in silver dollars. Rich and powerful as the United States is, we are not strong enough, nor rich enough, to absorb the silver of the world, without placing our country wholly upon the Asiatic silver basis. This policy would in no wise tend to restore the desired equilibrium between gold and silver nor to promote their joint use as money.

Nor would it meet the hopes and expectations of those who desire an increase of our circulating medium.

The amount of gold and gold certificates owned by the people and in actual circulation, exclusive of \$187,572,386 owned by the Treasury on November 1, 1889, was \$496,622,300. Free coinage of silver dollars would, as already stated, very soon put this large amount of gold at a premium, and cause it to be hoarded or exported, and thus retire it from circulation.

Even if we should coin 100,000,000 standard silver dollars a year, it would be five years before enough of them could be put in circulation to equal the gold thus banished, and by the time 500,000,000 silver dollars, in addition to our present stock, could be circulated, their depreciation from the gold standard might require one or two hundred millions more to do the same amount of work now done by gold.

It is difficult to conceive of a method by which a more swift and disastrous contraction of our currency could be produced.

It is within the memory of all that for several years prior to 1879 gold was not in circulation as money, but, when resumption took place, the hidden treasures, which had so long been banished from actual use, at once flowed into the channels of business and produced the most substantial and satisfactory conditions of prosperity.

The free coinage of silver dollars, under existing circumstances, would be to reverse the results achieved by resumption.

Fifth. The coinage of silver dollars containing a dollar's worth of bullion.

This has been with many a favorite solution of the problem under discussion. They say "We have no objection to the coinage of silver if you will only make an honest dollar, by putting into it enough silver to make it equal in value to a gold dollar."

This proposition, while apparently "honest," is thoroughly impracticable and impolitic.

As the price of silver varies almost daily, the amount of silver to be put into the silver dollar, to make it of equal value to the gold dollar, would have to be changed constantly. While the divergence between the dollar of gold and the dollar of silver would not be so great, the relative value of the two dollars would, in reality, be as fluctuating and uncertain as it is now. The present silver dollar is inconveniently large and heavy for actual use as money, and to increase its weight from 412½ to 556 grains (which at the present price of silver would be the equivalent of the gold dollar), that is, to increase its bulk 35 per cent., would make it simply intolerable.

Another objection is that the coinage of a heavier dollar would be a new obstruction to any international ratio.

The paramount objection to this plan, however, is that it would have a decided tendency to prevent any rise in the value of silver. Seizing it at its present low price, the law would in effect declare that it must remain there forever, so far as its uses for coinage are concerned.

Sixth. Issue certificates to depositors of silver bullion at the rate of one dollar for 412½ grains of standard silver.

This proposition is a recognition of the inexpediency of coining silver dollars to pile away in Treasury vaults, while their paper representatives are doing the work of circulation. To this extent it is an improvement on the last four propositions, inasmuch as it would save the useless expense of coinage, and be more convenient for storage. It would also be a step in the way of an international agreement, by stopping further silver coinage at a ratio different from that almost universal in European countries.

This proposition practically amounts to free coinage of silver for depositors, and is open to all the serious objections and dangers which have been urged against that heroic remedy.

Measure recommended.

Issue Treasury notes against deposits of silver bullion at the market price of silver when deposited, payable on demand in such quantities of silver bullion as will equal in value, at the date of presentation, the number of dollars expressed on the face of the notes at the market price of silver, or in gold, at the option of the Government; or in silver dollars at the option of the holder. Repeal the compulsory feature of the present coinage act.

The Secretary desires to call special attention to this proposition, believing that in the application of its principles will be found the safest, surest, and most satisfactory solution of the silver problem as it is now presented for the action of this country.

In explaining the proposed measure, at this time, it is intended to deal only with its general features, but, if desired, a bill embracing the details believed to be necessary to its satisfactory operation will be prepared and submitted for the consideration of Congress.

The proposition is briefly this: To open the mints of the United States to the free deposit of silver, the market value of the same (not to exceed \$1 for 412.5 grains of standard silver) at the time of deposit, to be paid in Treasury notes; said notes to be redeemable in the quantity of silver which could be purchased by the number of dollars expressed on the face of the notes at the time presented for payment, or in gold, at the option of the Government, and to be receivable for customs, taxes, and all public dues; and when so received they may be reissued; and such notes, when held by any national-banking association, shall be counted as part of its lawful reserve.

The Secretary of the Treasury should have discretionary power to suspend, temporarily, the receipt of silver bullion for payment in notes, when necessary to protect the Government against combinations formed for the purpose of giving an arbitrary and fictitious price to silver.

If the price of silver should advance between the date of the issue of a note and its payment, the holder of the note would receive a less quantity of silver than he deposited, but he would receive the exact quantity of silver which could be bought in the market with the number of gold dollars called for by his note, at the date of payment. If the price should decline, he would receive more silver than he deposited, but he would receive the quantity of silver which could be purchased with the number of gold dollars called for by his note at the time he presented it for payment.

The advantages of retaining the option to redeem in gold are three-fold :

First. It would give additional credit to the notes.

Second. It would prevent the withdrawal and redeposit of silver for speculative purposes.

Third. It would afford a convenient method of making change when the weight of silver bars does not correspond with the amount of the notes.

So far as the issue of the notes is concerned, the plan is very simple. If a depositor brings a hundred ounces of silver to the mint, and the market price of silver at that date, as determined by the Secretary of the Treasury, is 95 cents an ounce, he would receive in payment Treasury notes calling for \$95.

Various methods of redeeming the proposed notes have been considered, but the plan recommended seems preferable.

They might be redeemed wholly in silver bullion of the same weight as that deposited; that is to say, if an owner of silver had deposited a hundred ounces, he might receive back a hundred ounces.

The objection to this plan of redemption is that it would subject the notes to all the fluctuations which might occur in the price of silver, and, from lack of steadiness and certainty of value they might not circulate freely as money.

Another plan which has been suggested is to redeem them in lawful money of the United States, dollar for dollar. This is practically a purchase of the bullion at its market price, the Government becoming the owner of it on the issue of the notes. This method has some features which commend it, but on the whole it does not seem logical or desirable that the notes should be redeemed in a currency which is certainly no better, if as good, as themselves. Moreover, it does not seem expedient to pile up in the vaults of the Government a large quantity of silver bullion which can not be made available for the redemption of the very notes which are based upon it. True, the Government might coin the bullion into standard silver dollars and use the resulting coin for the redemption of the notes, which would be quite satisfactory when the silver dollar becomes equal in value to the gold dollar, but at present it would not appear to be either just or desirable to issue a note on a deposit of a hundred cents worth of silver, and redeem it with a dollar containing only 72 cents worth of silver.

Advantages of the proposed measure.

Among the obvious advantages of the measure proposed, the following may be briefly stated:

First. It would establish and maintain through the operations of trade a convenient and economical use of all the money-metal in the country.

Second. It would give us a paper currency not subject to undue or arbitrary inflation or contraction, nor to fluctuating values, but based, dollar for dollar, on bullion at its market price, and having behind it the pledge of the Government to maintain its value at par, it would be as good as gold, and would remain in circulation, as there could be no motive for demanding redemption for the purposes of ordinary business transactions.

Third. By the utilization of silver in this way a market would be provided for the surplus product. This would tend to the rapid enhancement of its value, until a point be reached where we can with safety open our mints to the free coinage of silver.

Fourth. The volume of absolutely sound and perfectly convenient currency thus introduced into the channels of trade would also relieve gold of a part of the work which it would otherwise be required to perform. Both of the causes last mentioned, it is confidently believed, would tend to reduce the difference in value between the two metals and to restore the equilibrium so much desired. It would furnish a perfectly sound currency to take the place of retired national-bank notes, and thus prevent the contraction feared from that source.

Fifth. It would meet the wants of those who desire a larger volume of circulation, by the introduction of a currency, which, being at all times the equivalent of gold, would freely circulate with it, and thus avoid the danger of contraction, which lurks in the policy of increased or free coinage of silver, by reason of the hoarding or exportation of gold.

Sixth. It should not encounter the opposition of those who deprecate inflation, for, though the volume of currency may be somewhat increased, the notes would be limited to the surplus product of silver, and each dollar thus issued would be absolutely sound, and would represent an amount of bullion worth a dollar in gold.

Seventh. It would be far more advantageous to silver producers than increased coinage under existing law, for in both cases bullion would

be paid for at its market value, and under the plan proposed a much larger amount could be used with safety; and while increased coinage would arouse the fears and encounter the opposition of a very large and powerful class of people, it is believed that this measure would meet with their acquiescence.

Eighth. There would be no possibility of loss to the holders of these notes, because in addition to their full face value in bullion they would have behind them the pledged faith of the Government to redeem them in gold, or its equivalent in silver bullion.

Ninth. The adoption of this policy, and the repeal of the compulsory coinage act, would quiet public apprehension in regard to the over-issue of standard silver dollars, and the present stock could therefore be safely maintained at par.

Tenth. This plan could be tried with perfect safety, and it is believed, with advantage to all our interests. Should it prove a successful and satisfactory plan for utilizing silver as money, other nations might find it to their interest to adopt it, without waiting for an international agreement, and should concerted action be deemed desirable, it could then be more readily secured.

By this method it is believed that the way would be paved for the opening of the mints of the world to the free coinage of silver and the restoration of the former equilibrium of the money-metals.

Possible objections and criticisms.

I may here conveniently note and answer in brief some of the objections which may be made to this proposition:

First. Possibility of loss to the Government by a further depreciation in the value of silver bullion.

This danger is exceedingly remote. On the other hand there is every reason to believe that a profit to the Government would be realized by the adoption of this measure. First, from the almost certain rise in the value of the silver on deposit, which would inure to its advantage; and second, from the destruction and permanent loss of notes, which would never be presented for redemption, the bullion represented by them then becoming the property of the Government.

But even if a loss arise by reason of a further decline in the value of silver, this would not be a valid objection to the measure proposed, for the reason that the Government, having assumed control of the currency of the country, is bound, at whatever cost, to supply a

circulating medium which is absolutely sound. This duty has been fully recognized in the case of our legal-tender notes, by the sale of four and four-and-a-half per cent. bonds, amounting to \$95,500,000, in order to provide that amount of gold, which now lies in the Treasury, as a reserve for their redemption. We have already paid out over \$40,000,000 interest on these bonds, as a portion of the cost of maintaining the outstanding \$346,000,000 of United States notes, and we are still paying over \$4,000,000 a year for that purpose.

Second. It might be suggested that to issue Treasury notes on unlimited deposits of bullion would place the Government at the mercy of combinations organized to arbitrarily put up the price of silver for the purpose of unloading on the Treasury at a fictitious value.

This danger may be averted by giving the Secretary of the Treasury discretion to suspend temporarily the receipt of silver and issue of notes in the event of such a combination, and he might be authorized, under proper restrictions, to sell silver, if necessary, retaining the gold proceeds for the redemption of the notes.

The existence of such authority, even if never exercised, would prevent the formation of any effectual combination of this kind, for the reason that a combination to control the silver product of the world would be very expensive, requiring immense capital, and could not be successfully undertaken in the face of the power lodged with the Secretary to defeat it.

This method of guarding against combinations and corners would be far better than the proposition to fix the price at which notes should be issued, at the average price of silver during any considerable antecedent period of time, as the latter would tend to prevent the normal rise in value, which is desired and anticipated from the adoption of this method.

Third. If it be objected to on the ground that it would degrade silver from its position as money, and reduce it to the level of a mere commodity, the reply is that silver bullion is now a mere commodity.

This policy would at once give to silver, through its paper representative, the rank and dignity of money in the most convenient and least expensive way in which it can possibly be utilized. The issue of notes based on bullion, as proposed, would have the effect of crowning it with the dignity of money as effectually as could the dies and stamps of a United States mint. Instead of degrading silver, this plan would tend to restore it to its former ratio with gold.

Fourth. It might be urged against this plan that it would open a tempting field for speculation by offering to speculators an opportunity,

when silver had temporarily fallen but was likely to advance, to withdraw from the Treasury and hold for a rise the silver bullion covered by notes; or, when there might be a possibility of a depression, to deposit it, wait for a fall in price, and then have their notes redeemed in an increased quantity of silver.

The answer to this objection is that the danger is by no means great, but should it prove so, the judicious exercise by the Secretary of the Treasury of his option to redeem in gold (either coin, bullion, or certificates), would effectually prevent the successful culmination of such speculative operations.

Fifth. Unless the amount of silver bullion be limited, may not this policy result in an undue and dangerous increase in the volume of our currency? May we not be flooded with the world's excess of silver?

Fears of too large a volume of absolutely sound currency are not entertained to any considerable extent by our people. The dangers from such an expansion are not apparent, nor are they serious. It is only inflation from overissue of doubtful or depreciated dollars that affords substantial grounds for apprehension.

As to the objection that we may be flooded with the world's silver, the proposed law itself, and the statistics in regard to the present product and the uses of silver, furnish a complete reply. Treasury notes would only be issued at the average price of silver in the leading financial centers of Europe and the United States, so that there could be no possible motive for shipping it from abroad. Why should any one pay the cost of transporting silver from Europe to exchange for our Treasury notes at the same price it would command in gold at home? Probably we should receive some of the surplus product of Mexico; but, as will be presently shown, the amount would not be dangerously large. It would not come from South America, because it would command the same price in gold in London that it would in notes in New York, and nearly all the product of South America goes, in the shape of miscellaneous ores and base bars, to Europe for economical refining.

As the last objection raised is of vital importance, it may properly be considered somewhat in detail.

The silver product of the world, for the calendar year 1888, was estimated to have been approximately 110,000,000 ounces, divided among producing countries as follows:

Countries—	Fine ounces.
United States.....	45,800,000
Mexico.....	32,000,000
South America.....	17,000,000
Europe.....	10,000,000
Australia and Japan.....	5,200,000
Total.....	110,000,000

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The commercial value of the above product, based upon the average price of silver for the same year (94 cents an ounce), was \$103,400,000, and the coining value \$142,000,000.

It is necessary to use the coining value in this connection, because it is proposed to deal with *coinages* which are usually reported at their nominal value.

The silver coinages of the world, officially reported to the Director of the Mint, through our foreign representatives, for the year 1888, aggregated \$149,737,442.

Included in this aggregate are 26,658,964 Mexican dollars, and the sum of \$28,000,000 officially reported as recoinages, that is, domestic or foreign coins remelted during the year. What amount of old jewelry, plate, etc., was used for coinage purposes is not known, aside from the United States.

Deducting the coinage of Mexican dollars and the amount of the recoinages, say \$54,000,000, leaves the amount of new silver employed in coinage about \$95,000,000.

The new silver used in coinage in 1888 was approximately distributed as follows:

Coinage (less recoinage) 1888.	
Countries—	Coining value.
By the United States	\$32, 300, 000
By India.....	35, 000, 000
By Japan	10, 000, 000
By other countries (principally colonial and subsidiary coinages).....	17, 700, 000
Total	95, 000, 000

The product of new silver for the same year was, approximately, \$142,000,000 (coining value), leaving about \$47,000,000 of new silver for use in the arts and industries, for Mexican coinage not remelted, and unaccounted for.

Deducting for recoinages—that is, for domestic and foreign coins used over, say \$4,000,000—the value of the new silver used annually in coinage by the United States and India may be placed at \$67,000,000.

Since the suspension of silver coinage by the states of the Latin Union in 1875, the only nations which have executed full legal-tender silver coinages of any considerable value have been the United States and India. While it is true that the mints of Mexico have been open to the coinage of full legal-tender silver dollars, and that the number of Mexican dollars coined annually from new bullion amounts to about \$25,000,000, this coinage can not be considered as adding materially to the world's stock of coin, for the reason that the bulk of the Mexican dollars coined are soon melted down and used in other coinages,

or absorbed in Asiatic trade. The conversion of bullion into Mexican dollars is only a convenient way of utilizing it for eastern trade.

The mints of Japan are still open to the coinage of full legal-tender silver yens, or dollars, and they coined during the year 1888 over \$8,000,000, and in the year 1887 over \$9,000,000 in silver yens. Some full legal-tender coinage is executed annually by Austria-Hungary, both in silver trade coins (Maria Theresa thalers), for circulation in the Levant, and silver florin and two-florin pieces for domestic trade, the value of the former being for the year 1887 about \$3,175,000 and for 1888 about \$1,100,000, and of the latter about \$8,000,000 in 1887 and \$4,000,000 in 1888.

Some full legal-tender silver coinage is executed annually by France for its possessions in Cochin China and in Africa, and some by Holland for its foreign possessions. With these exceptions, the silver coinages of the world consist almost exclusively of subsidiary pieces, struck for change purposes by European and South American countries.

Of the silver coinage of Mexico it would be safe to say that from \$5,000,000 to \$10,000,000 remains annually in existence as coin either in Mexico or China.

It would be a low estimate to say that at least \$10,000,000 worth of silver is exported annually to China, Asia and Africa, exclusive of any portion which goes into the coinage of British India.

Soetbeer, the eminent German statistician, in an unpublished article recently received from him by the Director of the Mint, places the exportation of new silver annually to Asia and Africa, exclusive of what goes into Indian coinage, at from 400,000 to 500,000 kilograms, or from \$16,000,000 to \$20,000,000. He estimates the amount used annually in the subsidiary coinages of Europe and American States at from 300,000 to 400,000 kilograms of new silver, or from \$12,000,000 to \$16,000,000.

The amount of new silver used annually in the arts and industries is not known even approximately. In this country the consumption is very large, approximating \$5,000,000 annually. An estimate of \$10,000,000 for the rest of the world is not considered excessive, when the amount of silver plate, watch cases and jewelry manufactured in France, Great Britain, Germany, and Switzerland, and the enormous use of silver for ornaments in India, as reported by writers and travelers, is considered.

In a table prepared by the Director of the Mint, from reports of foreign Governments, as to the value of the precious metals employed annually in the industrial arts, eleven leading countries, including the United States, reported a use of \$21,000,000 in silver. This, of course,

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includes coin melted down and old material re-used, as well as new bullion.

Soetbeer places the annual consumption of new silver in the industrial arts at 500,000 kilograms, say \$20,000,000.

From the above figures the annual product and consumption of silver may be stated approximately as follows:

Annual product (coining value).....	\$142, 000, 000
Disposition :	
Required by India	35, 000, 000
Coinage of full legal-tender silver by Austria and Japan (average)...	10, 000, 000
Required for subsidiary coinages of Europe and South America and colonial coinages.....	16, 000, 000
Amount annually exported to China, Asia and Africa (other than used in Indian coinage).....	10, 000, 000
Annual coinage of Mexican dollars, not melted.....	5, 000, 000
Amount used in the arts and manufactures (estimate)	15, 000, 000
Surplus product.....	51, 000, 000
Total.....	\$142, 000, 000

From the above it will be seen that the annual surplus product of silver, which would probably be deposited at the mints of the United States, approximates \$51,000,000 (coining) value, corresponding to 39,445,312 fine ounces, worth, at the present market price of silver, (\$0.96) \$37,867,500.

At the present price of silver \$4,000,000 will purchase 4,166,666 fine ounces, or for the year 50,000,000 fine ounces, an excess of 10,554,688 fine ounces above the estimated surplus.

There is in fact no known accumulation of silver bullion anywhere in the world. Germany long since disposed of her stock of melted silver coins, partly by sale, partly by recoinage into her own new subsidiary coins, and partly by use in coining for Egypt. Only recently it became necessary to purchase silver for the Egyptian coinage executed at the mint at Berlin.

It is plain, then, that there is no danger that the silver product of past years will be poured into our mints, unless new steps be taken for demonetization, and for this improbable contingency ample safeguards can be provided.

Nor need there be any serious apprehension that any considerable part of the stock of silver coin of Europe would be shipped to the United States for deposit for Treasury notes.

There is much less reason for shipping coin to this country than bullion, for while the leading nations of Europe have discontinued the

coinage of full legal-tender silver pieces, they have provided by law for maintaining their existing stock of silver coins at par.

In England, Portugal, and the states of the Scandinavian Union, there is no stock of silver coin except subsidiary coins, required for change purposes, the nominal value of which is far in excess of the bullion value. Germany has in circulation about \$100,000,000 in old silver thalers, but ten years have passed since the sales of bullion arising under the anti-silver legislation of 1873 were discontinued. It is safe to say there is no stock of silver coin in Europe which is not needed for business purposes.

The states of the Latin Union, and Spain which has a similar monetary system, are the only countries in Europe which have any large stock of silver coins, and the commercial necessities of these countries are such that they could not afford, without serious financial distress, to withdraw from circulation silver coins which are at par with their gold coins, to deposit them at our mints for payment of the bullion value in notes.

The following table exhibits the stock of gold and silver in European banks at a late date, and the notes issued against them :

Stock of precious metals in European banks and bank-notes outstanding.

[Compiled from the London Economist.]

Banks.	Gold.	Silver.	Notes in circulation.
Bank of England.....	£19,519,659		£25,204,740
Bank of France.....	51,930,000	£50,247,000	119,837,000
Imperial Bank of Germany*.....	26,746,000	11,000,000	55,665,000
Austro-Hungarian Bank.....	5,442,000	16,005,000	43,642,000
Netherlands Bank.....	5,308,000	5,984,000	17,725,000
Bank of Spain*.....	4,000,000	5,663,000	28,966,000
National Bank of Belgium*.....	2,600,000	1,305,000	14,168,000
Bank of Russia.....	30,049,000	2,919,000	95,142,000
Total.....	145,594,659	93,094,000	400,349,740

*Gold and silver not divided, but estimated from best authorities, agreeing substantially with the division given by the Commercial and Financial Chronicle and the Financial and Mining Record.

In view of these facts, there would seem to be no sufficient reason for limiting the amount of silver bullion, which may be deposited for Treasury notes, and there are strong reasons against such limitation.

If deposits were limited to \$4,000,000 worth per month, the amount of silver received might be somewhat smaller than under the proposed measure, which fixes no limit, but the difference in the quantity deposited would hardly compensate, in my judgment, for the effect which the restriction would have on the silver market.

Such a restriction would have a decided tendency to prevent the normal rise in price, because it might leave a surplus even of our own product, counting that which comes from Mexico to this country, and the mere fact of there being a limit to the amount that the United States would receive and issue notes upon, would be a constant menace to the price of silver. Moreover, the limitation to \$4,000,000 worth a month would necessitate a distribution of the amount which would be received at the different mints of the United States each month, so that when the full amount of the quota fixed for any one institution was full, no further deposits could be received that month, and the result might be to throw a large stock on the market in such localities, which, of itself, would have a tendency to depress the price.

If, however, any limitation be thought necessary, it would seem preferable to restrict deposits to the product of our own mines, or the mines of this continent, or to deposits of new bullion, as distinguished from foreign coin and foreign melted coin, rather than to limit the amount to be received to a specific quantity or value.

He is a dull observer of the condition and trend of public sentiment, in this country, who does not realize that the continued use of silver as money, in some form, is certain. No measure can be presented to which it may not be possible to find objections. This one is suggested with a view to promoting the joint use of silver and gold as money, and with the full confidence that it will secure all the advantages hoped for, from any of the plans proposed, without incurring their real or apprehended dangers.

PRECIOUS METALS.

Deposits.

The value of the gold deposited at the mints and assay offices, during the fiscal year 1889, was \$48,900,712.04, of which \$6,764,276.28 represents redeposits.

Of the gold deposited, \$31,440,778.93 was the product of our own mines; \$6,583,992.65, foreign coin and bullion; \$585,066.87, light weight domestic coin; and \$3,526,597.31, old material.

The deposits and purchases of silver aggregated 35,627,273.69 standard ounces, of the coining value of \$41,457,190.97. Included in the above, are 188,237.24 standard ounces, of the coining value of \$219,039.68, redeposits.

Of the silver received, 32,895,985.50 standard ounces, of the coining value of \$38,278,964.79, was classified as domestic product.

Foreign silver bullion was deposited to the amount of 1,182,110.97 standard ounces, of the coining value of \$1,375,547.30, and foreign silver coin, containing 364,750.71 standard ounces, of the value of \$424,437.18.

Uncurrent subsidiary coins of the United States were melted, containing 431,449.01 standard ounces, of the value of \$502,049.75.

Trade dollars were melted, containing 6,714.25 standard ounces, of the coining value of \$7,812.94, and old silver plate, etc., containing 558,026.01 standard ounces, of the coining value of \$649,339.33.

Coinage.

The coinage of the mints was as follows:

Gold.....	\$25,542,910 00
Silver dollars.....	33,793,860 00
Subsidiary silver.....	721,686 40
Minor coins.....	906,473 21
Total.....	60,965,929 61

Gold bars.

In addition to the coinage, gold bars were manufactured of the value of \$22,241,121.42, and silver bars of the value of \$6,709,246.13, a total of \$28,950,367.55.

Fine gold bars were exchanged for gold coin, free of charge, principally at the assay office at New York, of the value of \$57,507,812.42.

Purchases of silver.

The purchases of silver by the Secretary of the Treasury for the coinage of the silver dollar, aggregated 28,557,109.79 standard ounces, costing \$23,998,763.47, an average cost of \$0.93375 per ounce fine.

Purchases were also made by superintendents of mints, in lots of less than 10,000 ounces, aggregating 748,017.72 standard ounces, costing \$630,013.31, while silver, contained in gold deposits and remnants of bars, was purchased to the amount of 104,718.08 standard ounces, costing \$89,077.33.

The total purchases for the silver-dollar coinage during the year aggregated 29,409,845.59 standard ounces, costing \$24,717,853.81, an average cost of \$0.9338 per ounce fine.

The total amount of silver purchased for the coinage of the silver dollar, from February 28, 1878, to November 1, 1889, was 299,889,416.11 standard ounces, costing \$286,930,633.64, an average cost of \$1.0631 per ounce fine. The bullion value of the silver dollar, at the average cost for the whole period, is \$0.822.

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The profit on the coinage of silver to the close of the fiscal year 1889 aggregated \$57,378,254.18, of which \$781,898.88 have been paid for expenses of distributing the coin and \$246,617.73 for reimbursement of operative wastage and loss on silver sold in sweeps, leaving a net profit of \$56,349,737.57.

The price of silver fluctuated during the fiscal year 1889, from 42½*d.*, the opening price on July 1, 1888, to 44½*d.*, the highest price on September 22, 1888, closing at 42*d.* on June 30, 1889.

The average price of silver in London during the fiscal year was 42½*d.*, equivalent at the average rate of sight sterling exchange to \$0.935 per ounce fine. At this price, the bullion value of the standard silver dollar is 72 cents.

Earnings and expenditures.

The earnings of the mints from all sources during the fiscal year aggregated \$10,351,701.47, while the expenditures and losses of all kinds amounted to \$1,502,665.60, leaving a net profit of \$8,849,035.87.

Imports and exports.

The loss of the precious metals by *net* export during the year was:

Gold.....	\$49,661,101
Silver.....	12,034,403
Total.....	61,695,504

The export of gold, as well as the net loss of gold, was materially larger during the last fiscal year than any year since 1875.

The heavy movement of gold from the United States, which commenced in May, 1888, continued with some interruptions until the end of July, 1889.

The value of the fine gold bars exported, principally to France, England and Germany, since May, 1888, aggregated \$61,435,989. This large loss of gold is attributed to various causes, among which may be mentioned, first, the unfavorable balance of trade; second, the high price of exchange on London; third, the high rate of interest by the Bank of England; and, fourth, the expenditures by Americans in Europe, principally on account of the Paris Exposition.

In the report of the Director of the Mint, will be found an article treating in detail of this movement.

Product.

The mines of the United States yielded, during the calendar year 1888, precious metals, as follows :

Gold :

Fine ounces	1, 604, 841
Value.....	\$33, 175, 000

Silver :

Fine ounces.....	45, 783, 632
Commercial value.....	\$43, 020, 000
Coining value.....	\$59, 195, 000

The product of gold and silver in the world is estimated by the Director of the Mint to have been, for the same year :

Gold.....	\$105, 994, 150
Silver.....	{ Commercial value..... 103, 556, 260
	{ Coining value..... 142, 437, 150

World's coinage.

The coinage of the world, for the calendar year 1888, so far as reported, was :

Gold.....	\$134, 720, 639
Silver.....	149, 737, 442

Deducting recoinages reported, and the coinage of Mexican silver dollars, the addition to the world's stock of coin during the year was :

Gold.....	\$109, 161, 426
Silver.....	94, 666, 108

Metallic stock.

The stock of gold and silver in the United States is estimated to have been on November 1, 1889, \$1,115,379,639, of which \$684,194,686 consisted of gold coin and bullion ; \$343,638,001, of standard silver dollars ; \$76,628,781, of subsidiary silver coins ; and \$10,918,171, of silver bullion in the mints.

Industrial consumption.

The consumption of gold and silver in the industrial arts in the United States is reported to have been for the last year, approximately, gold \$16,500,000, silver \$8,000,000. Of the gold, about \$3,500,000 represents domestic coin melted; about \$3,000,000, old and foreign material; and \$10,000,000, new gold, the product of our mines.

Of the silver used in the arts, not less than \$6,000,000 consisted of new silver.

Legislation.

Legislation is recommended looking towards the discontinuance of the coinage of the three-dollar and one-dollar gold pieces and the three-cent nickel piece. These denominations of coin serve no useful purpose, and there is no demand for them by the business public. The three-cent nickel piece is so nearly the size and so much resembles the ten-cent silver piece that it is frequently mistaken for it.

The report of the Director of the Mint exhibits in detail the operations of the mints and assay offices for the fiscal year, and, in addition to the precious-metal statistics of the United States, contains valuable information received through the representatives of this Government abroad, in regard to the production, coinage, and movement of the precious metals, in the different countries of the world.

DEPOSITS OF PUBLIC MONEY.

The monetary transactions of the Government have been conducted through the Treasurer of the United States, nine sub-treasurers, and two hundred and ninety-six national-bank depositaries.

The amount of public moneys deposited with national banks on the 1st of January, 1887, was about \$20,000,000. Prior to that date, for a number of years, the average was considerably less. During the year 1887 the amount so deposited increased until, in October, it was \$31,767,478, and, in December, it had swollen to \$52,199,917. The highest point reached was in April, 1888, when the amount so deposited was \$61,921,294, since which time it has decreased until, on the 31st of October, 1889, it was \$47,495,479. There should be a further reduction, at the earliest day practicable, of at least \$30,000,000, leaving only such amounts as are necessary for the business transactions of the Government.

The national-bank depositaries have been, and are, useful auxiliaries to the sub-treasury system, but the deposit of public funds therewith to an amount largely in excess of the needs of the public service is wholly unjustifiable. Such a policy is contrary to the spirit of the act of August 6, 1846, which contemplates a sub-treasury independent of the banks.

It necessarily involves temptation to favoritism of the most objectionable character.

It makes the Treasury more or less dependent upon the banks, on account of the difficult and delicate task of withdrawing the deposits, when wanted, without creating serious disturbance of financial conditions.

It involves the exercise of a most dangerous power by the Secretary of the Treasury, whereby he may, if so disposed, expand or contract the currency at will, and in the interest of certain favorites whom he may select.

It is grossly unjust to the Government to grant the free use of its money, while it pays to the very parties thus favored, 4 and 4½ per cent interest on its own bonds, which are pledged as security for the money thus received.

There seems to be no excuse for this policy, when the Treasury could use the same money in the purchase of bonds, and thereby return it to circulation and save a large part of the interest.

It is manifestly unfair to the people to give the banks the use of their money for nothing, while they are required, by the banks, to pay from 6 to 8 per cent. interest for it.

Bad as these features of such a policy are, a more serious objection is found in the difficulty and danger encountered in the withdrawal of such excessive deposits. Money thus deposited goes at once into the channels of trade, and business is adjusted to the increased supply.

A sudden or injudicious withdrawal would be felt far more severely by the large class of business borrowers than by the banks. The latter are money lenders, and a stringency may only increase their rates and add to their profits; while the former, having based their business ventures upon the accommodations afforded by the banks, may be utterly ruined when such accommodations are suddenly withdrawn.

Another instance of such excessive deposits occurred in the administration of Jackson. On the 1st of November, 1836, the amount of Government funds deposited in banks was \$49,377,986.30. To dispose of this large sum the act of June 23, 1836, was passed, providing for the distribution of \$37,468,859.97 among the States. This of course made necessary a withdrawal from the banks, and in order to make such withdrawal as easy and safe as possible, it was provided that the money should be distributed in quarterly installments, commencing January 1, 1837. Three of the installments were paid, amounting to \$28,101,644.91, but just after payment of the third, the depository banks suspended, and the terrible financial crisis of 1837 followed.

Had the warnings of history been heeded, the present administration might have been saved from one of its gravest inherited embarrassments, for which it is in no sense responsible.

Of course there is no danger of any such results at this time as occurred in 1837. The amount on deposit then was many times greater,

in proportion to the wealth and population of the country than it would be now, while the actual excess at present is only about half as great as it was then.

What would, under the conditions of 1837, produce wide-spread disaster and ruin, might, in 1889, produce only temporary disturbance, stringency, and possible loss.

A careful and conservative administration of our national finances should, however, seek to avoid such disturbance if possible.

Finding myself confronted with this inherited difficulty, and though thoroughly disapproving the policy which created it, I have, nevertheless, felt compelled to move with great caution, lest the cure of the evil might prove more detrimental to the public interests than the evil itself. It is my purpose, however, at the earliest moment deemed practicable, to commence the withdrawal of these funds in such limited amounts, and under such conditions, as will be least likely to injuriously affect the business interests of the country, and, unless Congress shall otherwise direct, to invest the money in the purchase of bonds, in case they can be obtained at a fair price.

If the banks which have bonds deposited to secure this money, are inclined to reciprocate the favors they have received from the Government, by selling them to the Treasury at the liberal rates offered, the withdrawal will considerably increase rather than diminish the money in circulation, and relieve their borrowers from all danger and inconvenience.

NATIONAL BANKS.

The report of the Comptroller of the Currency exhibits the operations of the Bureau for the year ending October 31, 1889. During this period 211 new associations entered the system, an increase of 79 banks over the preceding year. The average yearly increase for the past eleven years has been 159. Forty-one banks went into voluntary liquidation, and two failed and were placed in the hands of receivers. There were in existence, October 31, 1889, 3,319 national banks, the greatest number since the inauguration of the system, with an aggregate capital of \$620,174,365. On the 30th day of September, 1889, the date of the last reports, the number reporting was 3,290, the remaining twenty-nine not then having opened for business. A summary of these reports shows a total capital of \$612,584,095, a surplus of \$197,394,761; undivided profits, \$84,866,869; gross deposits, including amounts due banks, \$1,950,935,161; loans and discounts, \$1,805,729,739; an increase in each of these particulars over any previous report.

The amount of circulation outstanding was \$203,662,732, of which

\$131,383,334 was secured by pledge of United States bonds, and the remainder, \$72,279,398, was represented by deposit of lawful money in the Treasury. The banks held \$194,972,900 in United States bonds, of which \$146,471,700 were to secure circulating notes; also \$164,326,449 in specie, \$86,752,093 in legal tender notes, and United States certificates of deposit amounting to \$12,945,000. The gross decrease in circulation, including the notes of gold banks, during the year was \$37,486,139, and the decrease in circulation secured by United States bonds was \$22,159,043.

The large number of new banks organized in the western and southwestern sections of the country affords evidence of the facility with which the system adapts itself to the requirements of communities widely separated, with varied social conditions, and transacting business in accordance with the dissimilar customs that result from our climatic and race differences. Texas ranks first in the number of new banks organized during the year, Pennsylvania first in number of active banks, New York in deposits, and Massachusetts in capital.

The banks now derive no profit from their circulation, and an actual loss is inflicted upon the smaller banks, and upon those located in the newer sections of the country, by reason of being obliged to purchase bonds at a high and steadily advancing premium, as a basis for circulation. A change in existing laws is necessary to prevent serious contraction of the currency, by withdrawals from the system.

The remedies proposed by the Comptroller are (1) a reduction in the minimum of bonds deposited to secure circulation; (2) an increase in the percentage issued thereon in circulating notes; and (3) a reduction of the tax now levied on circulation. These recommendations are approved.

It is believed that any probable withdrawal of bonds by existing banks will be about equaled by the bonds deposited by new banks, which would organize more rapidly under the new and more favorable conditions proposed, and that an increased percentage of note issues may be depended upon to neutralize the tendencies to contraction.

Some additional legislation is necessary to enable the Comptroller to supervise the affairs of banks in voluntary liquidation until all claims are fully paid, or the assets exhausted. It is recommended that the office of assistant examiner be created. Also that the detailed reports of the several bank associations be published semi-annually.

It is worthy of remark that the loss to creditors from failure of national banks appears to be less than by the failure of other banking institutions.

The comparative statements, published in the report of the Comptroller, show the operations of the clearing houses of the United States for October, 1888, and October, 1889, and a gratifying increase during the year in total exchanges. It is estimated that the gain accruing to the Government by reason of national-bank notes lost and unredeemed is from one-half to 1 per cent. of the total issue.

The transactions of the year indicate that a fair degree of prosperity has attended the operations of the associations belonging to the system, and in every department, except that of circulation. In a general way it may be said that, considered as banks of discount and deposit, the associations have successfully met the requirements of the communities where they are located, and have contributed their proper share to the general prosperity which has resulted from the activities of the year.

IMMIGRATION.

By act of August 3, 1882, the Secretary of the Treasury is charged with the supervision of immigration into the United States, and is empowered to contract for that purpose with State commissions, boards, or officers charged with the local affairs of immigration at any port.

Contracts were accordingly made and are now in force with the State immigrant commission at Portland, Me., Boston, New York, Philadelphia, Baltimore, Key West, New Orleans, Galveston, and San Francisco. At other points where immigrants arrive there were no State immigrant officials, and the enforcement of the law was committed to collectors of customs, aided in some cases by immigrant inspectors appointed under the alien contract-labor law. Experience has disclosed grave difficulties in the execution of the law through State agencies, as they are not subject to the exclusive official control of the Secretary of the Treasury.

Disputes have arisen as to the respective jurisdictions of national and State authorities, as have also serious differences in the settlement of the accounts of certain State commissions, which were extraordinary and in excess of accounts for like service and expenses at other ports.

These difficulties would be obviated if the entire business relating to immigration were assumed by the General Government, and such action is recommended.

It has been found difficult to make the examination so thorough as to detect all who are included in the prohibited classes, especially at the larger ports, where vessels arrive crowded with immigrants all eager to land.

But a more serious difficulty, in the satisfactory administration of

the law, is found in the facility with which prohibited persons may enter the United States from the British provinces and Mexico. From November, 1888, to April, 1889, inclusive, twenty-eight British steamships landed 1,304 immigrants at Portland, Me., but they previously touched at Halifax, and landed more than three times that number, most of whom, it is reported, came by rail through Canada into the United States without examination or restriction, and the steamships thereby escaped the payment of the passenger tax. Such unrestricted influx of immigrants has, it is believed, resulted in a large addition to the number of those who require public aid, and thus increased the financial burden of the States and municipalities where they chance to fall into distress.

The law now prohibits the landing of any convict, lunatic, idiot, or any person unable to take care of himself or herself without becoming a public charge. To these prohibitions should be added all persons afflicted with leprosy, or similar destructive and contagious diseases, and all persons inimical to our social and political institutions.

It would seem that one of the effective means of preventing the immigration of the prohibited classes would be to require all immigrants before embarkation to obtain certificates of character and fitness from our consular officers abroad, under regulations to be prescribed by the Secretary of State. Such a provision would doubtless prove of value in securing the objects of the law, and would probably tend to simplify and lessen the labors of the local officers charged with its execution.

Receipts of capitation tax and the expenditures on account of immigration at the different ports for the fiscal year ending June 30, 1889.

Ports.	Receipts.	Expenditures.
Baltimore, Md.....	\$14,917 00	\$8,366 92
Boston, Mass.....	17,818 50	21,832 05
Barnstable, Mass.....	32 00	
Charleston, S. C.....	2 00	
Galveston, Tex.....	36 50	
Jacksonville, Fla.....	3 50	
Key West, Fla.....	2,711 50	1,807 30
New Bedford, Mass.....	306 00	
New Bern, N. C.....	50	
New Haven, Conn.....	2 00	
New Orleans, La.....	2,060 50	1,673 55
New York, N. Y.....	176,763 50	168,544 04
Philadelphia, Pa.....	14,107 00	9,709 87
Portland, Me.....	654 00	321 28
Portland, Oreg.....	30 50	
Providence, R. I.....	1 50	
Pensacola, Fla.....	27 00	
Port Townsend, Wash.....	9 50	
San Francisco, Cal.....	6,764 50	2,620 50
Shieldsborough, Miss.....	1 50	
St. Johns, Fla.....	1 00	
Wilmington, Del.....	2 00	
	236,242 00	214,875 51

Net balance to the credit of the fund..... \$21,366 49

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Number of immigrants examined by the commissioners of immigration at the several ports named, and the number returned to the countries whence they came, during the year ending June 30, 1889.

Ports.	Number examined.				Number returned.					
	Males.	Females.	Sex not reported.	Total.	Convicts.	Lunatics.	Idiots.	Liable to become public charge.	Contract laborers.	Total.
Baltimore	15,133	14,733		29,866				21		21
Boston	19,396	16,438		35,834		5		82	1	83
Galveston	37	3	33	73						
Key West	3,164	1,406		4,570				3		3
New Orleans	3,081	1,004		4,885						
New York	186,344	118,338		304,682	10	24	3	494	2	533
Portland, Me.	977	327		1,304				6		6
Philadelphia	15,724	12,019	2	27,745			4	124		128
San Francisco	12,817	1,376		14,193				8		8
Total	256,673	165,644	35	422,352	10	29	7	738	3	787

THE ALIEN CONTRACT-LABOR LAW.

The chief purpose of this law was the protection of our own laborers by restricting the importation and immigration of foreigners under contracts to labor. To aid in its execution, immigrant inspectors have been stationed at the principal ports, and at important points on our Canadian and Mexican frontiers. They have rendered effective service, and a considerable number of this prohibited class of laborers have been returned to the country from whence they came.

The law undoubtedly is often evaded by the landing of European contract laborers in foreign territory contiguous to our own, whence they, as well as contract laborers whose homes are in such contiguous country, find ready access to the United States by railroads and other means of transportation.

The execution of the law is also impeded by the difficulty of obtaining legal proof of the contract under which these people seek admission into the country. It is believed that, as it stands, it has partially failed of its purpose, because of certain inherent defects, and the impracticability of its administration in some of its features that call for amendment.

It is doubtful if the amendment of October 19, 1888, provides due process of law for the taking into custody, and the returning to the country from whence he came, of a prohibited person who has been permitted to land, or for the recovery of the expense of his return. Neither is it obvious what good reason applies to the admission into the country of professional actors, artists, lecturers, and singers under contract, that does not apply with equal force to ministers of the Gospel, scientific men, and professors in colleges, whose right to like admission is questioned or denied.

By the terms of the law people living in the same hamlet or com-

munity are forbidden the ordinary contract relations of daily life and necessary business transactions, because they happen to live on opposite sides of the national boundary-line. The wisdom or necessity of the law in this regard is not apparent, and its enforcement is manifestly impracticable.

Complaint is made of the hardships of the law in case of citizens of Canada and Mexico, who are employed on foreign railroads entering the United States. Their employment as civil engineers, superintendents, conductors, and brakemen, locomotive engineers and firemen, traveling auditors, and in other capacities, calls them, more or less frequently, sometimes daily, into the United States, and it is claimed they thus become amenable to the law.

The attention of Congress is invited to the subject as worthy of consideration.

CHINESE EXCLUSION ACT.

The existing laws for the exclusion of Chinese laborers from the United States have been vigorously enforced by the officers of the customs to the extent of their ability, but the extensive frontiers of the Union facilitate the clandestine introduction of such persons from the contiguous territory of British America and Mexico.

It is alleged that evasions of the law in this regard are of a serious character. The Department is employing the limited means at command to prevent such evasions, but to police these frontiers in such a manner as to completely suppress the influx of prohibited immigration will require a much greater force than has been provided for. The attention of Congress is invited to this subject.

The results of the practice of landing Chinese immigrants at the Pacific coast ports under bond, and by means of the process of habeas corpus, have been such as to attract the attention of the local officers of the customs at those ports, and to awaken their solicitude for the integrity of the law. It is scarcely an exaggeration to say that a lucrative though illicit industry has sprung up in those ports, based upon an abuse of the machinery of justice, whereby, and by means of bribery, perjury, the stimulant of exorbitant fees, and other forms of deception and fraud, Chinese laborers are given the character of lawful immigrants, and are thus illegally added to the population of the country.

Conformably to an opinion of the Attorney-General, that the transit of Chinese laborers from one foreign place to another, through the territory of the United States, is permitted under the statute, the regulations heretofore governing such transit have been continued, but have been strengthened in various particulars to prevent their conversion to unlawful purposes.

INTERNAL REVENUE.

The report of the Commissioner of Internal Revenue, herewith transmitted, presents in detail the condition of this branch of the public service.

The receipts from the several subjects of taxation under the internal-revenue laws during the fiscal years ended June 30, 1888 and 1889, are as follows:

Objects of taxation.	Fiscal year ended June 30—		Increase.	Decrease.
	1888.	1889.		
Distilled spirits.....	\$69,306,166 41	\$74,312,206 33	\$5,006,039 92	
Manufactured tobacco.....	30,662,431 52	31,866,860 42	1,204,428 90	
Fermented liquors.....	23,324,218 48	23,723,835 26	399,616 78	
Oleomargarine.....	864,139 88	894,247 91	30,108 03	
Bank circulation.....	4,202 55	6,213 91	2,011 36	
Penalties.....	155,547 61	84,991 89		\$70,555 72
Collections under repealed laws.....	9,768 87	6,078 48		3,690 39
Total.....	124,326,475 32	130,894,434 20	6,567,958 88	

These figures show that the increase of revenue during the last fiscal year from distilled spirits was \$5,006,039.92; from manufactured tobacco, including snuff, cigars, cigarettes, etc., \$1,204,428.90; from fermented liquors, \$399,616.78; from oleomargarine, \$30,108.03, and from unauthorized circulation of notes of towns, cities, or municipal corporations paid out, \$2,011.36; while there was a decrease in the amount of penalties collected of \$70,555.72, and of collections of back taxes under repealed laws of \$3,690.39.

Taxes are not always deposited during the years in which they are collected. This fact accounts for the slight discrepancy between the aggregate collections for the two years, as reported in the foregoing table, and the amounts covered into the Treasury by warrants during the same years.

The Commissioner renews the recommendation made in previous reports for the taxation of fractions of gallons of distilled spirits. The experience of his office has demonstrated conclusively that distillers are disposed to draw off spirits at such strength of proof as to make their packages contain constantly a large and often the largest possible untaxed fraction, a taxable fraction of a gallon occurring only by some mischance. In the ascertainment of the contents of a package of distilled spirits which are either exactly at proof, as defined in section 3249, Revised Statutes, or below proof, no fraction occurs other than one-half of a gallon, but when the spirits are above proof the calculation of the proof gallons may result in a final fraction of any size. In the computation and collection of the tax the law provides only for the

taxing of even gallons, the fraction either being dropped or treated as a whole gallon, as it falls below or increases beyond a half gallon, doubtless upon the consideration that the sum of the fractions thus dropped and added would be, on an average, about the same. But the advantages thus derived by distillers has not been sufficient to satisfy many of them, and it is sought to be increased by warehousing spirits in packages smaller than barrels, so as to double and even quadruple the untaxed fraction of less than a half of a proof gallon.

The loss to the revenue by this adroit manipulation of packages amounts each year to a large sum, and gives rise to much discontent on the part of those distillers of fine whisky whose product lies three years in bonded warehouses, and who are therefore unable to utilize this expedient for evading the payment of a portion of the tax. In view of all the facts the recommendation of the Commissioner is approved.

The Commissioner reports that the number of revenue agents he is now authorized to employ is inadequate to the needs of the service, and I recommend that five additional agents be authorized.

ALASKA.

The rapid development of the Territory of Alaska in population and trade appears not to have been foreseen by those in authority, and in consequence the customs legislation applicable to that collection district is found to be inadequate and unsuited to present needs. This condition is a misfortune to the public interest and a hardship to the enterprising people who, amid difficulty and discouragement, are adding the resources of a vast and promising domain to the aggregate wealth of the nation.

The present volume of trade is not less than \$10,000,000 per annum, and is constantly growing. This Territory, still in its infancy, has begun to attract attention as a promising field for the investment of capital, skill, and energy. It has also become a popular resort for tourists, many of whom become interested in its industries. In 1884, when the Territory was organized into a civil and judicial district, one steamer a month ran to the principal port of Sitka; now there are four and sometimes five per month during the summer, and a considerable number of sail-vessels. In southeastern Alaska there is a large coast-wise trade, consisting principally in the products of the salmon industry, fish-oils, furs, mineral ores, and the precious metals.

Sitka, the only legal port, is nearly 500 miles distant from Dixon Entrance, the exterior boundary channel through which the trade of the southeastern peninsula is conducted. It does not appear practica-

ble to protect the revenue or reasonably accommodate public interests without a port of delivery near the boundary channel. Mary Island has been favorably mentioned as a site for such a port by navigators, traders, and officers of the revenue. Appropriations are needed for the construction of the necessary custom-house buildings to answer immediate needs, and also for a light-house and fog-signal on the island, as the only present aids to navigation are the topographical features of the country, which have not proved available to prevent serious loss to shipping. This accommodation is needed on public grounds, in order that vessels may receive permission to land passengers and cargo at the several shipping-stations on their way to Sitka. I am also advised that Wrangel, Juneau, Sand Point, Kodiak, and Ounalaska, should be constituted ports of delivery with deputy collectors clothed with appropriate powers. In 1869 the Secretary of the Treasury authorized deputy collectors to be stationed at some of these places with instructions to enter and clear vessels and receive duties and fees. This action was without authority of law, and the trade of the Territory has become too important to rest upon a doubtful footing as to legality.

It is desirable that early steps be taken for laying off and reserving sites in Alaska, for light-houses and other public structures, to prevent future trouble and expense by reason of the occupation of the necessary sites by settlers.

It has been found impracticable to give any appreciative effect to the laws and regulations forbidding the introduction of spirituous liquors into the Territory. Such public sentiment as exists there is adverse to prohibition, and the Executive is without means to enforce the law over so large and difficult an area. The traffic in spirits is free and open, and the consequences to the natives most deplorable. The subject is one of such notoriety that it is only necessary to remind Congress that there has been no amelioration of the particularly grievous condition of the natives in the Aleutian Islands. The wisdom of extending the laws and administrative agencies relating to the Indian service over Alaska is worthy of attention.

Seal islands.

The lease now held by the Alaska Commercial Company, of the exclusive right to take fur-seals on the islands of St. Paul and St. George, in Behring Sea, expires on the 1st day of May next. By the provisions of sections 1963 to 1967, Revised Statutes, the Secretary of the Treasury is required to lease to proper and responsible parties, for the best advantage of the United States, having due regard for the

interests of the Government, the native inhabitants, their comfort, maintenance, and education, the right of taking fur-seals on the islands named, and of sending vessels thereto for the skins so taken, for the term of twenty years, at an annual rental of not less than \$50,000, and a revenue-tax of \$2 upon each fur-seal skin taken during the continuance of the lease. These provisions impose a large measure of responsibility upon the Secretary, and the official record of legislative proceedings in the last preceding session of Congress indicates that it is the will of that body that such discretion should remain as originally provided in the statute.

The present lessees of the seal islands pay an annual rental of \$55,000 and a combined revenue tax and royalty of \$2.62½ per skin, and an experience of twenty years has shown the capability of the leasing system, when faithfully administered, to respond to the various public interests concerned.

The Pribylov Islands are now the only important sources of supply for merchantable seal-skins. The herd which makes those islands its home is variously estimated to number from four to six millions of seals, but the Treasury agents on duty at the islands have begun to note an apparent decrease in the number of seals resorting to the islands in the breeding season. It is much to be desired that any such decrease is but temporary, for should the Pribylov herd disappear, there is none to replace it. It is estimated that upwards of 200,000 seals were killed by unauthorized sealing vessels during the breeding seasons of 1888 and 1889, and as the great majority of these were cows, there was an almost equal loss of pup-seals. It is obvious that the herd must soon disappear under such a decimation of its productive members, even if the habitual use of fire-arms did not tend to drive the seals away from their haunts in advance of their extermination.

The act of March 2, 1889, confers all the needed authority upon the Executive to protect the seals within the waters of the United States, but an appropriation is necessary to provide effective means for exercising that authority. There are not enough revenue cutters at the disposal of the Department to properly police the sealing-grounds during the dense fogs that prevail throughout the breeding season, and the great number of petty vessels engaged in marauding would render it impossible for their captors to furnish prize crews to take them all to Sitka for condemnation. The present state and prospects of the industry seem to call for prompt and energetic measures to preserve the valuable Pribylov herd from destruction or dispersion. It is suggested that a sufficient force of cruising vessels should be chart-

ered, equipped, and manned, as auxiliary to such revenue vessels as could be spared from stations, and a depot for prisoners established at Ounalaska, whence they could be transferred to Sitka, and dealt with according to law. It is believed that two or three seasons of energetic effort would break up the present destructive and threatening operations.

REVENUE MARINE.

The expenses of the revenue-cutter service were \$965,500 during the fiscal year, of which \$67,000 were spent in repairs to six of the vessels, and \$10,500 for anchorage duty. Thirty-seven vessels were in commission during the year. The cruising record shows a decrease in the aggregate number of miles traveled, which is due to the necessity of totally withdrawing some worn-out vessels and laying up others for repairs. Two new vessels are under construction, and six others are much needed for service at Boston, New York, Philadelphia, Galveston, San Francisco, and Astoria; such vessels to be of moderate size and cost.

During the summer the revenue steamer *Bear*, aided by the naval steamer *Thetis*, established the prescribed refuge for seamen at Point Barrow, on the northern extremity of Alaska. The house is a strong and warm structure, with a comfortable accommodation and equipment for seventy-two persons, including an ample supply of provisions, fuel, and medical stores. The cost of this refuge and equipment has been \$12,201.38, leaving a balance of \$2,898.62, applicable to the pay of the keeper and his two assistants.

Conformably to the act of May 16, 1888, anchorage-grounds were established and regulations prescribed for the bay and harbor of New York. The revenue steamer *Manhattan* was assigned to the duty of enforcing the anchorage regulations. Within the six months ending with the fiscal year 1,328 vessels were found improperly anchored, whereof 948 were towed to a proper anchorage, and the others removed upon notice.

Pursuant to the purpose of the proclamation of the President, warning all persons against the violation of existing laws for the protection of seal-life in the waters of Behring Sea, the revenue steamer *Rush* was directed to aid their enforcement, and began her cruise in those waters on June 24, which lasted until the 25th of the following August.

During the cruise seventeen suspected vessels were boarded and searched. The British schooners *Black Diamond*, *Minnie*, *Pathfinder*, *Juanita*, and *Lillie*, and the American schooner *James G. Swan*, were found to have violated the law against sealing in the waters of Alaska, and, with

the arms on board and 2,472 seal-skins, were seized, and the arms and skins being removed, the vessels were ordered to repair to Sitka for judicial proceedings. These orders were disregarded by the masters of the several vessels, who took them to their home ports.

During her visit to the Arctic the steamer *Bear* rendered material assistance to sundry whaling vessels, and on her return cruise brought to Sitka four seamen and five miners found dangerously sick. The customary aid was rendered during the year by the revenue cutters to the Life-Saving Service, a distance of 7,713 miles having been cruised in the performance of this special duty. In the month of September the revenue cutter *Rush*, on her voyage from Behring Sea, coasted in search of the disabled schooner *Alpha*, and finding her at Yakutat Bay, took off her crew and passengers, numbering twenty-three persons, whom she landed at Sitka.

The thirty-seven vessels, heretofore mentioned as in commission during the year, cruised 274,287 nautical miles; boarded 22,893 vessels, of which 1,127 found violating the law incurred penalties aggregating \$445,196.70. A total of 122 distressed vessels were assisted, their value with that of their cargoes amounting upwards of \$2,500,000. Twenty-six persons were rescued from drowning, and 1,021 persons were on the distressed vessels assisted.

The personnel of the service consists in 220 commissioned officers, 27 pilots, and 815 seamen.

LIGHT-HOUSE SERVICE.

During the past fiscal year one hundred and fifty-one new lights were established and two discontinued. There has also been a material increase in the number and distribution of other aids to navigation. The estimates call for a considerable increase upon current appropriations, and if Congress should not deem it advisable to grant the full amount, it is hoped that the reduction will fall upon contemplated new works rather than that the maintenance of existing works should be impaired. The great storms prevalent during the year have fallen heavily upon the Light-House Establishment, and the call for new light-ships and light-house tenders is an imperative one.

Legislation is needed to prescribe penalties for violation of the regulations for lighting bridges over navigable waters, and to authorize the establishment of inexpensive lighted, in addition to the provision for unlighted, beacons.

MARINE-HOSPITAL SERVICE.

This service, originally established for the care of sick and disabled seamen and the hygiene of merchant vessels, has become additionally charged with important duties relative to the public health. During the fiscal year nearly 50,000 sick and disabled seamen were relieved at eighteen marine hospitals and two hundred and ten relief stations. Physical examinations were held of merchant seamen prior to shipment, of pilots, inclusive of tests for color-blindness, of surfmen for the Life-Saving Service, and of officers for the Revenue Marine.

For the safe guarding of the public health, seven national quarantine stations are in operation, besides hygienic laboratories for investigation of the causes and treatment of epidemic diseases, and a periodical bulletin is published, circulating information relative to the appearance and movement of epidemics. There has likewise been much inland administration of a sanitary character, particularly in connection with the recent epidemic of yellow fever in Florida.

The expenditures during the fiscal year for the Marine-Hospital Service were \$540,134.53, and \$246,995 were expended for preventing the spread of epidemic disease.

In his accompanying report, the Supervising Surgeon-General asks for a small addition to the clerical force of his office, and for the repeal of the statutory restriction upon the assignment of officers to duty at Washington, and these recommendations are approved.

STEAMBOAT-INSPECTION SERVICE.

The cost of this service was \$256,994.36 for the fiscal year, a slight decrease from the expense of the previous year. During the past fifteen years there has been a gain of 73 per cent. in the number of domestic steam-vessels, and an increase of 27 per cent. in the cost of inspection. The loss of life on steam-vessels has been reduced 54 per cent.

It is recommended that all laws be repealed which provide a separate establishment for the inspection of foreign steam-vessels, and that the inspectors of domestic steam-vessels be authorized and required to perform all necessary services in connection with the inspection of foreign steamships.

The offices proposed for abolition are virtually sinecures, and much sought after in consequence, and until they are abolished the Executive will remain subjected to importunity to fill them. The services of three of these officers have been dispensed with.

Existing statutes fix different rates of pay for the inspecting officers at the several ports, and the present result is great inequality and injustice. It is advised that the Department be authorized to newly rate the salaries within the limits of the appropriation for the service.

LIFE-SAVING SERVICE.

The statistics of the Life-Saving Service continue to show, as they have long done, the admirable character of an institution that Congress created and has maintained on a liberal scale. The humane work of the service during the past fiscal year embraces the rescue from peril of 3,106 lives.

In addition to this, property exceeding in value the sum of \$5,000,000 was saved from destruction. Among the additions of the year to the facilities of the service have been three new stations, with seven others still under construction, making in all two hundred and thirty-two stations.

The compensation to surfmen of \$50 per month when employed upon such perilous duty is inadequate at some of the stations, and it is advised that the Secretary of the Treasury be authorized to adjust the pay of these employes at their several stations according to the equities of the case. The particulars of the operations of this branch of the service are contained in the report of the General Superintendent.

COAST AND GEODETIC SURVEY.

The Superintendent of this service being required by law to report annually and directly to Congress, reference is to be had to his report for a statement of the size, distribution, employment, and cost of the staff, and of the expense of the service at large.

An increase of expedition, issue, and demand is to be noted in the publication work of the bureau, which has embraced 49 new charts, 22 revised editions of old charts, 13 notices to mariners, 7 miscellaneous bulletins, a collection of tide tables, and sundry editions of the Atlantic and Pacific Coast Pilots. Field-work in triangulation for determining the topography of the country has been done in thirty-three of the States and Territories, and hydrographic work in seventeen States and Territories.

The Navy Department has been assisted in selecting navy-yard sites in the Gulf of Mexico and on the South Atlantic coast and North Pacific coast of the United States. Progress has been made in the triangulations to connect with the work of the Northeastern Boundary Survey and that of the Dominion of Canada. The work for a pro-

visional determination of the Alaskan and British Columbian boundary has been entered upon. A survey, with examination of the oyster-grounds of North Carolina, has been made at the request of the governor of that State, and there has been co-operation with sundry State geographical and geological surveys.

The report will show the operations and appliances for securing greater accuracy in the standards of weight and measure, and in the establishment of a true ratio between the statutory and metrical standards of length.

The United States, upon the invitation of the German Government, has become a member of the International Geodetic Association, and will be represented at its approaching meeting. The growing work of the service calls for more office accommodation at the seat of Government.

ENGRAVING AND PRINTING.

Congress having by successive acts prohibited an increase in the number of steam plate-printing machines, or the repair or reconstruction of the same, or the payment of a higher or further royalty than one cent per thousand impressions, it was deemed best to discontinue the use of such machines in the Bureau of Engraving and Printing after the close of the fiscal year. The press-work is now all done by hand-presses, in a satisfactory manner, and the estimates for the approaching fiscal year have been made upon the assumption that steam-presses are not again to be used.

PUBLIC BUILDINGS.

There are under the control of the office of the Supervising Architect of this Department 229 completed and occupied buildings to be cared for from the annual appropriations for "Repairs and Preservation," "Vaults, Safes, and Locks," and repairs to "Heating Apparatus."

During the past year, work of construction and repairs, specially appropriated for, have been prosecuted upon 81 buildings, of which number 25 have been completed.

The total expenditure during the year for sites, construction of new buildings, and repairs, specially appropriated for aggregates.....	\$4, 773, 322 88
For repairs and preservation of completed buildings.....	182, 058 02
For heating apparatus for new public buildings.....	16, 106 54
For repairs, heating apparatus in completed buildings.....	67, 035 01
For vaults, safes, and locks.....	55, 449 37
For photographic duplication of plans for public buildings.....	4, 433 91

Thus making a total expenditure during the year of 5, 098, 405 73

I invite attention to the recommendations of the Supervising Architect as to the method of selecting sites for public buildings. There seems to be no good reason why this duty should be devolved upon the Secretary of the Treasury. Its execution causes much interruption to the business of the Department in the prolonged hearings of parties interested, and it is quite impossible for the Secretary to make as satisfactory selections as could be made by a commission. I therefore concur in his recommendations that in future appropriations for the purchase of sites Congress authorize the appointment of commissions to examine all matters connected with proposals received, and to report their decisions, which shall be final, to the Secretary of the Treasury. I also concur in his recommendations that increased accommodations be provided for the engineering and draughting division of his office. The present accommodations are entirely inadequate.

DISTRICT OF COLUMBIA.

The net expenditures on account of the District of Columbia for the fiscal year 1889 were \$5,248,669.92. The revenues deposited in the Treasury on this account for the same period were \$2,523,950.69.

There have been issued during the fiscal year 1889 \$24,000 of the 3.65 per cent. bonds in payment of judgments of the Court of Claims against the District. There have been retired by the operations of the sinking-fund during the same period \$463,400 of the bonded indebtedness of the District, making a net reduction of \$439,400, and reducing the annual interest charge \$27,641.

When the duties of the late commissioners of the sinking-fund were assumed by the Treasurer of the United States on July 1, 1878, the bonded debt amounted to \$22,106,650, which has since been increased \$917,500 by the issue of 3.65 per cent. bonds in exchange for certificates of the board of audit and in payment for judgments of the Court of Claims. There have also been issued \$1,092,300 twenty-year 5-per-cent. funding bonds to replace maturing bonded indebtedness. The bonds retired during the same period amounted to \$3,974,400.

The bonded debt July 1, 1889, was \$20,142,050, showing a net reduction of \$1,964,600, and a reduction in the annual interest charge of \$137,157.72 since July 1, 1878.

The total issue of the 3.65 per cent. bonds to the close of the fiscal year 1889 was \$14,660,750.

Of the bonded indebtedness of the District, \$3,330,550 will be payable in 1891, and \$949,300 in 1892. As all of these maturing bonds bear 6 or 7 per cent. interest, provision should be made to refund them

at a lower rate, and attention is invited to the plan submitted in the Treasurer's annual report on the sinking-fund.

The amount realized from the sale of bonds in which the retentions from contractors with the District of Columbia were invested, exceeds the sum necessary to pay the amounts originally withheld.

The net surplus at the close of the fiscal year 1889 was \$29,551.23, which has been deposited in the Treasury as a miscellaneous receipt to the credit of the United States and District of Columbia in equal parts, as required by the act of February 25, 1885.

Detailed information in regard to the affairs of the District of Columbia will be found in the reports to be submitted by the District Commissioners, and by the Treasurer of the United States, *ex officio* Commissioner of the sinking-fund of the District.

CIVIL SERVICE.

It is my belief that the personnel and efficiency of the service have been in no way lowered by the present method of appointments to clerical positions in the Department. The beneficial influences of the civil-service law in its practical workings are clearly apparent. Having been at the head of the Department both before and after its adoption, I am able to judge by comparison of the two systems, and have no hesitation in pronouncing the present condition of affairs as preferable in all respects. Under the old plan appointments were usually made to please some one under political or other obligations to the appointee, and the question of fitness was not always the controlling one. The temptation to make removals, only to provide places for others, was always present and constantly being urged by strong influences, and this restless and feverish condition of departmental life did much to distract and disturb the even current of routine work. Under instrumentalities which are now used to secure selections for clerical places, the Department has some assurance of mental capacity, and also of moral worth, as the character of the candidates is ascertained before examination.

The manifold duties of the Department require the closest application on the part of the Secretary and his assistants, and the freedom from importunity now enjoyed for appointments to places that are within the classified service, and the saving of valuable time heretofore devoted to the distribution of minor patronage, are of very great advantage, and enables these officers to devote more thought to the important questions of administration constantly arising. The clerks received from the Civil-Service Commission usually adapt themselves

readily to the duties they are called upon to perform, and rank among the most efficient in the Department.

This Department has for the past twenty years conducted examinations, under its own regulations, for promotions in its service, and employes have been advanced from one grade to the next highest only after having passed a standard examination intended to demonstrate their capability as compared with those who have already reached the higher grades, and to test their familiarity with, and proficiency in, the special work upon which they have been engaged. This system of promotion has worked satisfactorily, and reaches beyond the ascertainment of individual excellence. Clerks have the fact constantly before them that to gratify a laudable ambition for advancement they must always be prepared, as the opportunity for promotion may come at any time, to submit to tests which will disclose their aptitude, their diligence, and their knowledge of the class of work they have been performing. It keeps the service in better form and relieves the appointing power of much persistent persuasion from outside sources to elevate clerks who are illy prepared to fill the higher grades. I take pleasure in referring in this connection to a detailed statement of the examiner, which will be found in the appendix to this report. Among the few positions in the Department excepted from the operation of the civil-service law are the special agents, whose duties are very important and require abilities of a superior order. It has therefore been thought best before appointment to subject the selected applicant to a test of his fitness for the place, and this has been done during the past few months with excellent results. The advisability of pursuing the same course with chiefs of divisions is having serious consideration at this time.

The several reports of the heads of offices and bureaus are herewith transmitted.

WILLIAM WINDOM,
Secretary of the Treasury.

The Honorable

THE SPEAKER OF THE HOUSE OF REPRESENTATIVES.

TABLES ACCOMPANYING THE REPORT ON THE FINANCES.

CIX

TABLE A.—STATEMENT OF THE OUTSTANDING PRINCIPAL OF THE PUBLIC DEBT OF THE UNITED STATES, JUNE 30, 1889.

	Length of loan.	When redeemable.	Rate of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
OLD DEBT.							
For detailed information in regard to the earlier loans embraced under this head, see Finance Report for 1876.		On demand	5 and 6 per cent.		Indefinite		\$151,920.26
TREASURY NOTES PRIOR TO 1846.							
Acts of October 12, 1837 (5 Statutes, 201); May 21, 1838 (5 Statutes, 228); March 2, 1839 (5 Statutes, 323); March 31, 1840 (5 Statutes, 370); February 15, 1841 (5 Statutes, 411); January 31, 1842 (5 Statutes, 469); August 31, 1842 (5 Statutes, 581); and March 3, 1843 (5 Statutes, 614).	1 and 2 years	1 and 2 years from date.	$\frac{1}{10}$ of 1 to 6 per cent.	Par.	\$51,000,000.00	\$47,002,900.00	(*)
TREASURY NOTES OF 1846.							
Act of July 22, 1846 (9 Statutes, 39)	1 year	1 year from date.	$\frac{1}{10}$ of 1 to 5½ per cent.	Par.	10,000,000.00	7,687,800.00	(*)
MEXICAN INDEMNITY.							
Act of August 10, 1846 (9 Statutes, 94)	5 years	5 years from date.	5 per cent.	Par.	320,000.00	303,573.92	(*)
TREASURY NOTES OF 1847.							
Act of January 28, 1847 (9 Statutes, 118)	1 and 2 years	1 and 2 years from date.	5½ and 6 per cent.	Par.	23,000,000.00	† 26,122,100.00	(*)
TREASURY NOTES OF 1857.							
Act of December 23, 1857 (11 Statutes, 257)	1 year	1 year from date.	3 to 6 per cent.	Par.	Indefinite	52,778,900.00	(*)
BOUNTY—LAND SCRIP.							
Act of February 11, 1847 (9 Statutes, 125)	Indefinite	At the pleasure of the Government.	6 per cent.	Par.	Indefinite	233,075.00	(*)
LOAN OF 1847.							
Act of January 28, 1847 (9 Statutes, 118)	20 years	Jan. 1, 1868	6 per cent.	$\frac{1}{10}$ to 2 percent. prem'm.	23,000,000.00	128,230,350.00	1,250.00
TEXAN INDEMNITY STOCK.							
Act of September 9, 1850 (9 Statutes, 447)	14 years	Jan. 1, 1865	5 per cent.	Par.	10,000,000.00	5,000,000.00	20,000.00
LOAN OF 1858.							
Act of June 14, 1858 (11 Statutes, 365)	15 years	Jan. 1, 1874	5 per cent.	Average prem'm of 3½%.	20,000,000.00	20,000,000.00	2,000.00

* Included in "old debt."

† Including re-issues.

‡ Including conversion of Treasury notes.

TABLE A.—STATEMENT OF THE OUTSTANDING PRINCIPAL OF THE PUBLIC DEBT, ETC.—Continued.

	Length of loan.	When redeemable.	Rate of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
LOAN OF 1860.							
Act of June 22, 1860 (12 Statutes, 79)	10 years	Jan. 1, 1871	5 per cent.	Par to 1 ²⁷ / ₁₀₀ per ct. pr'm.	\$21,000,000.00	\$7,022,000.00	\$10,000.00
LOAN OF FEBRUARY, 1861 (1881s).							
Act of February 8, 1861 (12 Statutes, 129)	10 or 20 years	Dec. 31, 1880	6 per cent.	(A.v.) 89.03	25,000,000.00	18,415,000.00	6,000.00
TREASURY NOTES OF 1861.							
Act of March 2, 1861 (12 Statutes, 178)	60 days or 2 years.	60 days or 2 years after date.	6 per cent.	Par to 1 ²⁷ / ₁₀₀ per ct. pr'm.	Indefinite	35,364,450.00	2,500.00
OREGON WAR DEBT.							
Act of March 2, 1861 (12 Statutes, 198)	20 years	July 1, 1881	6 per cent.	Par	2,800,000.00	1,090,850.00	2,550.00
LOAN OF JULY AND AUGUST, 1861.							
The act of July 17, 1861 (12 Statutes, 259), authorized the issue of \$250,000,000 bonds, with interest at not exceeding 7 per centum per annum, redeemable after twenty years. The act of August 5, 1861 (12 Statutes, 316), authorized the issue of bonds, with interest at 6 per centum per annum, payable after twenty years from date, in exchange for 7-30 notes issued under the act of July 17, 1861.	20 years	After June 30, 1881.	6 per cent.	Par	250,000,000.00	189,321,350.00	87,000.00
LOAN OF JULY AND AUGUST, 1861.							
Continued at 3 ¹ / ₂ per cent. interest, and redeemable at the pleasure of the Government.	Indefinite	At the pleasure of the Government.	3 ¹ / ₂ per cent. ..	Par .....	.....	.....	39,550.00
OLD DEMAND NOTES.							
Acts of July 17, 1861 (12 Statutes, 259); August 5, 1861 (12 Statutes, 313); February 12, 1862 (12 Statutes, 338).	Indefinite	On demand	None	Par	60,000,000.00	*60,030,000.00	56,442.50

SEVEN-THIRTIES OF 1861.

Act of July 17, 1861 (12 Statutes, 259)	3 years.....	Aug. 19 and Oct. 1, 1864.	7½ per cent.	Av. pr. of ⁴⁶⁵ / ₁₀₀₀	Indefinite	139,999,750.00	10,800.00
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FIVE-TWENTIES OF 1862.

Act of February 25, 1862 (12 Statutes, 345); March 3, 1864 (13 Statutes, 13), and January 28, 1865 (13 Statutes, 425).	5 or 20 years.	May 1, 1867....	6 per cent....	Av. pr. of ⁷⁶⁵ / ₁₀₀₀	515,000,000.00	514,771,600.00	253,700.00
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LEGAL-TENDER NOTES.

The act of February 25, 1862 (12 Statutes, 345), authorized the issue of \$150,000,000 United States notes, not bearing interest, payable to bearer at the Treasury of the United States, and of such denominations, not less than five dollars, as the Secretary of the Treasury might deem expedient, \$50,000,000 to be applied to the redemption of demand notes authorized by the act of July 17, 1861; these notes to be a legal tender in payment of all debts, public and private, within the United States, except duties on imports and interest on the public debt, and to be exchangeable for six per cent. United States bonds. The act of July 11, 1862 (12 Statutes, 532), authorized an additional issue of \$150,000,000 of such denominations as the Secretary of the Treasury might deem expedient, but no such note should be for a fractional part of a dollar, and not more than \$35,000,000 of a lower denomination than five dollars; these notes to be a legal tender as before authorized. The act of March 3, 1863 (12 Statutes, 710), authorized an additional issue of \$150,000,000 of such denominations, not less than one dollar, as the Secretary of the Treasury might prescribe; which notes were made a legal tender as before authorized. The same act limited the time in which the Treasury notes might be exchanged for United States bonds to July 1, 1863. The amount of notes authorized by this act were to be in lieu of \$100,000,000 authorized by the resolution of January 17, 1863 (12 Statutes, 822).	Indefinite...	On demand ...	None	Par....	450,000,000.00	346,681,016.00
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TEMPORARY LOAN.

Acts of February 25, 1862 (12 Statutes, 346); March 17, 1862 (12 Statutes, 370); July 11, 1862 (12 Statutes, 532), and June 30, 1864 (13 Statutes, 218).	Indefinite...	After ten days' notice.	4, 5, and 6 per cent.	Par.....	150,000,000.00	*716,099,247.16	2,960.00
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CERTIFICATES OF INDEBTEDNESS.

Acts of March 1, 1862 (12 Statutes, 352); May 17, 1862 (12 Statutes, 370), and March 3, 1863 (12 Statutes, 710).	1 year.....	1 year after date.	6 per cent....	Par.....	No limit	561,753,241.65	4,000.00
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FRACTIONAL CURRENCY.

Acts of July 17, 1862 (12 Statutes, 592); March 3, 1863 (12 Statutes, 711), and June 30, 1864 (13 Statutes, 220).	Indefinite...	On presentation.	None	Par.....	50,000,000.00	*368,720,079.51	6,916,690.47
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* Including re-issues.

TABLE A.—STATEMENT OF THE OUTSTANDING PRINCIPAL OF THE PUBLIC DEBT, ETC.—Continued.

	Length of loan.	When redeemable.	Rate of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
LOAN OF 1863.							
The act of March 3, 1863 (12 Statutes, 709), authorized a loan of \$900,000,000, and the issue of bonds, with interest not exceeding 6 per centum per annum, and redeemable in not less than ten nor more than forty years, principal and interest payable in coin. The act of June 30, 1864 (13 Statutes, 219), repeals the above authority, except as to the \$75,000,000 of bonds already advertised for.	17 years	July 1, 1881	6 per cent.	Average premium of 4.55%	\$75,000,000.00	\$75,000,000.00	\$14,300.00
Bonds of this loan continued at 3½ per cent. interest, and redeemable at the pleasure of the Government.	Indefinite.	At the pleasure of the Government.	3½ per cent.	Par			2,950.00
ONE-YEAR NOTES OF 1863.							
Act of March 3, 1863 (12 Statutes, 710)	1 year	1 year after date.	5 per cent.	Par	400,000,000.00	44,520,000.00	34,455.00
TWO-YEAR NOTES OF 1863.							
Act of March 3, 1863 (12 Statutes, 710)	2 years	2 years after date.	5 per cent.	Par	400,000,000.00	166,480,000.00	28,500.00
GOLD CERTIFICATES.							
Act of March 3, 1863 (12 Statutes, 711)	Indefinite	On demand	None	Par	Indefinite		154,028,552.00
COMPOUND-INTEREST NOTES.							
Acts of March 3, 1863 (12 Statutes, 710), and June 30, 1864 (13 Statutes, 218).	3 years	3 years from date.	6 per cent. compound.	Par	400,000,000.00	266,595,440.00	185,750.00
TEN-FORTIES OF 1864.							
Act of March 3, 1864 (13 Statutes, 13)	10 or 40 years	March 1, 1874	5 per cent.	Par to 7 per ct. prem.	200,000,000.00	196,118,300.00	50,600.00
FIVE-TWENTIES OF JUNE, 1864.							
Act of June 30, 1864 (13 Statutes, 218)	5 or 20 years	Nov. 1, 1869	6 per cent.	Av. prem. of 2.55%	400,000,000.00	125,561,300.00	44,100.00
SEVEN-THIRTIES OF 1864 AND 1865.							
Acts of June 30, 1864 (13 Statutes, 218); January 28, 1865 (13 Statutes, 425), and March 3, 1865 (13 Statutes, 468).	3 years	{ Aug. 15, 1867 June 15, 1868 July 15, 1868 }	7½ per ct.	{ Av. prem. of 2.33% }	800,000,000.00	*829,992,500.00	*130,500.00
NAVY PENSION FUND.							
The act of July 1, 1864 (13 Statutes, 414), authorized the Secretary of	Indefinite	Indefinite	3 per cent.	Par	Indefinite	14,000,000.00	14,000,000.00

the Navy to invest in registered securities of the United States so much of the Navy pension fund in the Treasury January 1 and July 1 in each year as would not be required for the payment of naval pensions. Section 2 of the act of July 23, 1868 (15 Statutes, 170), fixed the interest on this fund at 3 per centum per annum in lawful money, and confined its use to the payment of naval pensions exclusively.

FIVE-TWENTIES OF 1865.

Acts of March 3, 1865 (13 Statutes, 468), and April 12, 1866 (14 Statutes, 31).

5 or 20 years.	Nov. 1, 1870...	6 per cent...	Av. prem. of 2,165 ⁵⁷ / ₁₀₀	Indefinite.....	203,327,256.00	27,350.00
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CONSOLS OF 1865.

Acts of March 3, 1865 (13 Statutes, 468), and April 12, 1866 (14 Statutes, 31).

5 or 20 years.	July 1, 1870...	6 per cent...	Av. prem. of 3,165 ⁵⁷ / ₁₀₀	Indefinite.....	332,998,950.00	145,050.00
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CONSOLS OF 1867.

Acts of March 3, 1865 (13 Statutes, 468), and April 12, 1866 (14 Statutes, 31).

5 or 20 years.	July 1, 1872...	6 per cent...	Av. prem. of 1,165 ⁵⁷ / ₁₀₀	Indefinite.....	379,618,000.00	259,000.00
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CONSOLS OF 1868.

Acts of March 3, 1865 (13 Statutes, 468), and April 12, 1866 (14 Statutes, 31).

5 or 20 years.	July 1, 1873...	6 per cent...	Av. prem. of 1,165 ⁵⁷ / ₁₀₀	Indefinite.....	42,539,350.00	66,700.00
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THREE-PER-CENT. CERTIFICATES.

Acts of March 2, 1867 (14 Statutes, 558), and July 25, 1868 (15 Statutes, 183).

Indefinite...	On demand...	3 per cent...	Par.....		75,000,000.00	*85,155,000.00
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FIVE-PER-CENT. LOAN OF 1881.

The act of January 14, 1875 (18 Statutes, 296), authorizes the Secretary of the Treasury to use any surplus revenues from time to time in the Treasury not otherwise appropriated, and to issue, sell, dispose of, at not less than par, in coin, either of the description of bonds of the United States described in the act of July 14, 1870 (16 Statutes, 272), to the extent necessary for the redemption of fractional currency in silver coins of the denominations of ten, twenty-five, and fifty cents of standard value.

The act of March 3, 1875 (18 Statutes, 466), directs the Secretary of the Treasury to issue bonds of the character and description set out in the act of July 14, 1870 (16 Statutes, 272), to James B. Eads, or his legal representatives, in payment at par of the warrants of the Secretary of War for the construction of jetties and auxiliary works to maintain a wide and deep channel between the South Pass of the Mississippi River and the Gulf of Mexico, unless Congress shall have previously provided for the payment of the same by the necessary appropriation of money.

* Including re-issues.

TABLE A—STATEMENT OF THE OUTSTANDING PRINCIPAL OF THE PUBLIC DEBT, ETC.—Continued.

	Length of loan.	When redeemable.	Rate of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
<p>The act of July 14, 1870 (16 Statutes, 272), authorizes the issue of \$200,000,000 at 5 per centum, principal and interest payable in coin of the present standard value, at the pleasure of the United States Government, after ten years; these bonds to be exempt from the payment of all taxes or duties of the United States, as well as from taxation in any form by or under State, municipal, or local authority. Bonds and coupons payable at the Treasury of the United States. This act not to authorize an increase of the bonded debt of the United States. Bonds to be sold at not less than par in coin, and the proceeds to be applied to the redemption of outstanding 5-20's, or to be exchanged for said 5-20's, par for par. Payment of these bonds, when due, to be made in order of dates and numbers beginning with each class last dated and numbered. Interest to cease at the end of three months from notice of intention to redeem. The act of January 20, 1871 (16 Statutes, 399), increases the amount of 5 per cents to \$500,000,000, provided the total amount of bonds issued shall not exceed the amount originally authorized, and authorizes the interest on any of these bonds to be paid quarterly.</p> <p>The act of December 17, 1873 (18 Statutes, 1), authorized the issue of an equal amount of bonds of the loan of 1858, which the holders thereof may, on or before February 1, 1874, elect to exchange for the bonds of this loan.</p> <p>FOUR-AND-ONE-HALF-PERCENT. LOAN OF 1891. (REFUNDING.)</p>	> 10 years...	May 1, 1881...	5 per cent...	Par....		\$517,994,150.00	\$49,950.00
					\$1,500,000,000.00		
<p>The act of July 14, 1870 (16 Statutes, 272), authorizes the issue of \$300,000,000 at 4½ per centum, payable in coin of the present standard value, at the pleasure of the United States Government, after fifteen years; these bonds to be exempt from the payment of all taxes or duties of the United States, as well as from taxation in any form by or under State, municipal, or local authority. Bonds and coupons payable at the Treasury of the United States. This act not to authorize an increase of the bonded debt of the United States. Bonds to be sold at not less than par in coin, and the proceeds to be applied to the redemption of outstanding 5-20's or to be exchanged for said 5-20's, par for par. Payment of these bonds, when due, to be made in order of dates and numbers, beginning with each class last dated and numbered. Interest to cease at the end of three months from notice of intention to redeem.</p> <p>FOUR-PERCENT. LOAN OF 1907. (REFUNDING.)</p>	15 years.....	Sept. 1, 1891...	4½ per cent..	Par....		185,000,000.00	74,639,000.00
<p>The act of July 14, 1870 (16 Statutes, 272), authorizes the issue of \$1,000,000,000 at 4 per centum, payable in coin of the present standard</p>	30 years.....	July 1, 1907...	4 per cent...	Par. to one-half		708,980,800.00	645,595,350.00

value, at the pleasure of the United States Government, after thirty years; these bonds to be exempt from the payment of all taxes or duties of the United States, as well as from taxation in any form by or under State, municipal, or local authority. Bonds and coupons payable at the Treasury of the United States. This act not to authorize an increase of the bonded debt of the United States. Bonds to be sold at not less than par in coin, and the proceeds to be applied to the redemption of outstanding 5-20's, or to be exchanged for said 5 20's, par for par. Payment of these bonds, when due, to be made in order of dates and numbers, beginning with each class last dated and numbered. Interest to cease at the end of three months from notice of intention to redeem. See Refunding Certificates, page 10.

FOUR-AND-ONE-HALF-PER-CENT. LOAN OF 1891. (RESUMPTION.)

The act of January 14, 1875 (18 Statutes, 296), authorizes the Secretary of the Treasury to use any surplus revenues from time to time in the Treasury not otherwise appropriated, and to issue, sell, dispose of, at not less than par, in coin, either of the description of bonds of the United States described in the act of July 14, 1870 (16 Statutes, 272), for the purpose of redeeming, on and after January 1, 1879, in coin, at the office of the assistant treasurer of the United States in New York, the outstanding United States legal-tender notes when presented in sums of not less than fifty dollars.

FOUR-PER-CENT. LOAN OF 1907. (RESUMPTION.)

The act of January 14, 1875 (18 Statutes, 296), authorizes the Secretary of the Treasury to use any surplus revenues from time to time in the Treasury not otherwise appropriated, and to issue, sell, dispose of, at not less than par, in coin, either of the description of bonds of the United States described in the act of July 14, 1870 (16 Statutes, 272), for the purpose of redeeming, on and after January 1, 1879, in coin, at the office of the assistant treasurer of the United States in New York, the outstanding United States legal-tender notes when presented in sums of not less than fifty dollars.

CERTIFICATES OF DEPOSIT.

The act of June 8, 1872 (17 Statutes, 336), authorizes the deposit of United States notes without interest by banking associations in sums not less than \$10,000, and the issue of certificates therefor in denominations of not less than \$5,000, which certificates shall be payable on demand in United States notes at the place where the deposits were made. It provides that the notes so deposited in the Treasury shall not be counted as a part of the legal reserve, but that the certificates issued therefor may be held and counted by the national banks as part of their legal reserve, and may be accepted in the settlement of clearing-house balances, at the place where the deposits therefor were made, and that the United States notes for which such certificates were issued, or other United States notes of like amount, shall be held as special deposits in the Treasury, and used only for the redemption of such certificates.

			per cent. premi- um.			
15 years.....	Sept. 1, 1891...	4½ per cent..	Par to one and one-half per cent. premium.	Indefinite.....	65,000,000.00	65,000,000.00
30 years.....	July 1, 1907...	4 per cent....	Par.....	Indefinite.....	30,500,000.00	30,500,000.00
Indefinite...	On demand...	None.....	Par.....	No limit.....	64,780,000.00	16,975,000.00

TABLE A.—STATEMENT OF THE OUTSTANDING PRINCIPAL OF THE PUBLIC DEBT, ETC.—Continued.

	Length of loan.	When redeemable.	Rates of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
SILVER CERTIFICATES.							
The act of February 28, 1878 (20 Statutes, 26, sec. 3), provides that any holder of the coin authorized by this act may deposit the same with the Treasurer or any assistant treasurer of the United States in sums not less than ten dollars and receive therefor certificates of not less than ten dollars each, corresponding with the denominations of the United States notes. The coin deposited for or representing the certificates shall be retained in the Treasury for the payment of the same on demand. Said certificates shall be receivable for customs, taxes, and all public dues, and, when so received, may be re-issued.	Indefinite...	On demand...	None	Par	No limit		262,629,746.00
REFUNDING CERTIFICATES.							
The act of February 26, 1879 (20 Statutes, 321), authorizes the Secretary of the Treasury to issue, in exchange for lawful money of the United States, certificates of deposit, of the denomination of ten dollars, bearing interest at the rate of four per centum per annum, and convertible at anytime, with accrued interest, into the four-per-centum bonds described in the refunding act; the money so received to be applied only to the payment of the bonds bearing interest at a rate not less than five per centum, in the mode prescribed by said act.	Indefinite...	Convertible into 4 per cent. bonds.	4 per cent ..	Par	No limit	\$40,012,750.00	119,640.00
FUNDED LOAN OF 1881. CONTINUED AT THREE AND ONE-HALF PER CENT.							
These bonds were issued in exchange for five-per-cent. bonds of the funded loan of 1881, by mutual agreement between the Secretary of the Treasury and the holders, and were made redeemable at the pleasure of the Government.	Indefinite...	At pleasure of the Government.	3½ per cent...	Par			34,650.00
LOAN OF JULY 12, 1882.							
These bonds were issued in exchange for the five and six per cent. bonds which had been previously continued at three and one-half per cent., by mutual agreement between the Secretary of the Treasury and the holders, and were made redeemable at the pleasure of the Government.	Indefinite...	At pleasure of the Government.	3 per cent...	Par			228,800.00
							*1,619,052,922.23

* Exclusive of \$64,623,512 bonds issued to Pacific railroads.

OUTSTANDING PRINCIPAL OF THE PUBLIC DEBT. CXIX

TABLE B.—STATEMENT OF OUTSTANDING PRINCIPAL OF THE PUBLIC DEBT OF THE UNITED STATES ON THE 1ST OF JANUARY OF EACH YEAR FROM 1791 TO 1843, INCLUSIVE, AND ON THE 1ST OF JULY OF EACH YEAR FROM 1843 TO 1889, INCLUSIVE.

Year.	Amount.	Year.	Amount.
Jan. 1, 1791.....	\$75,463,476.52	Jan. 1, 1841.....	\$5,250,875.54
1792.....	77,227,924.66	1842.....	13,594,480.73
1793.....	80,358,634.04	1843.....	20,601,226.28
1794.....	78,427,404.77	July 1, 1843.....	32,742,922.00
1795.....	80,747,587.39	1844.....	23,461,652.50
1796.....	83,702,172.07	1845.....	15,925,303.01
1797.....	82,064,479.33	1846.....	15,550,202.97
1798.....	79,228,529.12	1847.....	38,826,534.77
1799.....	78,408,669.77	1848.....	47,044,862.23
1800.....	82,976,294.35	1849.....	63,061,858.69
1801.....	83,038,050.80	1850.....	63,452,773.55
1802.....	80,712,632.25	1851.....	68,304,796.02
1803.....	77,054,686.30	1852.....	66,199,341.71
1804.....	86,427,120.88	1853.....	59,803,117.70
1805.....	82,312,150.50	1854.....	42,242,222.42
1806.....	75,723,270.66	1855.....	35,586,956.56
1807.....	69,218,398.64	1856.....	31,972,537.90
1808.....	65,196,317.97	1857.....	28,699,831.85
1809.....	57,023,192.09	1858.....	44,911,881.03
1810.....	53,173,217.52	1859.....	58,496,837.88
1811.....	48,005,587.76	1860.....	64,842,287.88
1812.....	45,209,737.90	1861.....	90,580,873.72
1813.....	55,962,827.57	1862.....	524,176,412.13
1814.....	81,487,846.24	1863.....	1,119,772,138.63
1815.....	99,833,660.15	1864.....	1,815,784,370.57
1816.....	127,334,933.74	1865.....	2,680,647,869.74
1817.....	123,491,965.16	1866.....	2,773,236,173.69
1818.....	103,466,633.83	1867.....	2,678,126,103.87
1819.....	95,529,648.28	1868.....	2,611,687,851.19
1820.....	91,015,566.15	1869.....	2,588,452,213.94
1821.....	89,987,427.66	1870.....	2,480,672,427.81
1822.....	93,546,676.98	1871.....	2,353,211,332.32
1823.....	90,875,877.28	1872.....	2,253,251,328.78
1824.....	90,269,777.77	1873.....	*2,234,482,993.20
1825.....	83,788,432.71	1874.....	*2,251,690,468.43
1826.....	81,054,059.99	1875.....	*2,232,284,531.95
1827.....	73,987,357.20	1876.....	*2,180,395,067.15
1828.....	67,475,043.87	1877.....	*2,205,301,392.10
1829.....	58,421,413.67	1878.....	*2,256,205,892.53
1830.....	48,565,406.50	1879.....	*2,349,567,482.04
1831.....	39,123,191.68	1880.....	*2,120,415,370.63
1832.....	24,322,235.18	1881.....	*2,069,013,569.58
1833.....	7,001,698.83	1882.....	*1,918,312,994.03
1834.....	4,700,082.08	1883.....	*1,884,171,728.07
1835.....	37,733.05	1884.....	*1,830,528,923.57
1836.....	37,513.05	1885.....	†1,876,424,275.14
1837.....	336,957.83	1886.....	†1,756,445,205.78
1838.....	3,308,124.07	1887.....	†1,688,229,591.63
1839.....	10,434,221.14	1888.....	†1,705,992,320.58
1840.....	3,573,343.82	1889.....	†1,640,673,340.23

* In the amount here stated as the outstanding principal of the public debt are included the certificates of deposit outstanding on the 30th of June, issued under act of June 8, 1872, for which a like amount in United States notes was on special deposit in the Treasury for their redemption, and added to the cash balance in the Treasury. These certificates, as a matter of accounts, are treated as a part of the public debt, but being offset by notes held on deposit for their redemption should properly be deducted from the principal of the public debt in making comparison with former years.

† Exclusive of gold, silver, and currency certificates held in the Treasury's cash, and including \$64,623,512 bonds issued to the several Pacific railroads.

TABLE C.—ANALYSIS OF THE PRINCIPAL OF THE PUBLIC DEBT OF THE UNITED STATES FROM JULY 1, 1856, TO JULY 1, 1889.

Year.	3 per cents.	3½ per cents.	4 per cents.	4½ per cents.	5 per cents.	6 per cents.	7½ per cents.	Total interest-bearing debt.
1856					\$2,632,000.00	\$28,130,761.77		\$31,762,761.77
1857					3,489,000.00	24,971,958.93		28,460,958.93
1858					23,538,000.00	21,162,838.11		44,700,838.11
1859					37,127,800.00	21,162,938.11		58,290,738.11
1860					43,476,300.00	21,164,538.11		64,640,838.11
1861					33,022,200.00	57,358,673.95		90,380,873.95
1862			\$57,926,116.57		30,483,000.00	154,313,225.01	\$122,582,485.34	365,304,826.92
1863			105,629,385.30		30,483,000.00	431,444,813.83	139,974,435.34	707,531,634.47
1864			77,547,696.07		300,213,480.00	842,882,652.09	139,286,935.34	1,359,930,763.50
1865			90,496,930.74		245,709,420.63	1,213,495,169.90	671,610,397.02	2,221,311,918.29
1865—August 31			618,127.98		269,175,727.65	1,281,736,439.33	830,000,000.00	2,881,530,294.96
1866			121,341,879.62		201,982,665.01	1,195,546,041.02	813,460,621.95	3,332,331,207.60
1867			17,737,025.68		198,533,435.01	1,543,452,080.02	488,344,846.95	2,480,667,387.66
1868	\$64,000,000.00		801,361.23		221,586,185.01	1,878,303,984.50	37,397,196.95	2,902,088,727.69
1869	66,125,000.00				221,588,300.00	1,874,347,222.39		2,162,060,522.39
1870	59,550,000.00				221,588,300.00	1,765,317,422.39		2,046,455,722.39
1871	45,885,000.00		678,000.00		274,236,450.00	1,613,897,300.00		1,934,696,750.00
1872	24,665,000.00		678,000.00		414,567,300.00	1,374,883,800.00		1,814,794,100.00
1873	14,000,000.00		678,000.00		414,567,300.00	1,281,238,650.00		1,710,483,950.00
1874	14,000,000.00		678,000.00		510,628,050.00	1,213,624,700.00		1,738,930,750.00
1875	14,000,000.00		678,000.00		607,132,750.00	1,100,865,550.00		1,722,676,300.00
1876	14,000,000.00				711,685,800.00	984,999,650.00		1,710,685,450.00
1877	14,000,000.00			\$140,000,000.00	703,266,650.00	854,621,850.00		1,711,888,500.00
1878	14,000,000.00		98,850,000.00	240,000,000.00	703,266,650.00	738,619,000.00		1,794,735,650.00
1879	14,000,000.00		741,522,000.00	250,000,000.00	508,440,350.00	283,681,350.00		1,797,643,700.00
1880	14,000,000.00		739,347,800.00	250,000,000.00	484,864,900.00	235,780,400.00		1,723,993,100.00
1881	14,000,000.00		739,347,800.00	250,000,000.00	439,841,350.00	196,378,600.00		1,639,567,750.00
1882	14,000,000.00	\$460,461,050.00	739,349,350.00	250,000,000.00				1,463,810,400.00
1883	318,204,350.00	32,082,600.00	737,942,200.00	250,000,000.00				1,338,229,150.00
1884	238,612,150.00		737,951,700.00	250,000,000.00				1,228,563,850.00
1885	208,190,500.00		737,960,450.00	250,000,000.00				1,196,150,950.00
1886	158,046,600.00		737,967,500.00	250,000,000.00				1,146,014,100.00
1887	39,716,500.00		737,975,850.00	250,000,000.00				1,021,692,350.00
1888	14,000,000.00		714,315,450.00	222,207,050.00				950,522,500.00
1889	14,000,000.00		676,214,990.00	139,639,000.00				829,853,990.00

TABLE C.—ANALYSIS OF THE PRINCIPAL OF THE PUBLIC DEBT OF THE UNITED STATES, ETC.—Continued.

Year.	Debt on which interest has ceased.	Debt bearing no interest.	Outstanding principal.	Cash in the Treasury July 1.	Total debt, less cash in Treasury.	Annual interest charge.
1856—July 1	\$209,776.13	-----	\$31,972,537.90	\$21,006,584.89	\$10,965,953.01	\$1,869,445.70
1857	238,872.92	-----	28,699,831.85	18,701,210.09	9,998,621.76	1,672,767.53
1858	211,042.92	-----	44,911,881.03	7,011,689.31	37,900,191.72	2,446,670.28
1859	206,099.77	-----	58,496,837.88	5,091,603.69	53,405,234.19	3,126,166.28
1860	201,449.77	-----	64,842,287.88	4,877,885.87	59,964,402.01	3,443,687.29
1861	199,999.77	-----	90,580,873.72	2,862,212.92	87,718,660.80	5,092,630.43
1862	280,195.21	\$158,591,390.00	524,176,412.13	18,863,659.96	505,312,752.17	22,048,509.59
1863	473,048.16	511,767,456.00	1,119,772,138.63	8,421,401.22	1,111,350,737.41	41,854,148.01
1864	416,335.86	455,437,271.21	1,815,784,370.57	106,332,093.53	1,709,452,277.04	78,853,487.24
1865	1,245,771.20	458,090,180.25	2,680,647,869.74	5,832,012.98	2,674,815,856.76	137,742,617.43
1865—August 31	1,503,020.09	461,616,311.51	2,844,649,626.56	88,218,055.13	2,756,431,571.43	150,977,697.87
1866—July 1	935,092.05	439,969,874.04	2,773,236,173.69	137,200,009.85	2,636,036,163.84	146,068,196.29
1867	1,840,615.01	428,218,101.20	2,678,126,103.87	169,974,892.18	2,508,151,211.69	138,892,451.39
1868	1,197,340.89	408,401,782.61	2,511,687,851.19	130,834,437.96	2,480,853,413.23	128,459,598.14
1869	5,260,181.00	421,131,510.55	2,588,452,213.94	155,680,340.85	2,432,771,873.09	125,523,998.34
1870	3,708,641.00	430,508,064.42	2,480,672,427.81	149,502,471.60	2,331,169,956.21	118,784,960.34
1871	1,948,902.26	416,565,680.06	2,353,211,332.32	106,217,263.65	2,246,994,068.67	111,949,330.50
1872	7,926,797.26	430,530,431.52	2,253,251,328.78	103,470,798.43	2,149,780,530.35	103,988,463.00
1873	51,929,710.26	472,069,332.94	2,234,482,993.20	129,020,932.45	2,105,462,060.75	98,049,804.00
1874	3,216,590.26	509,543,128.17	2,251,690,468.43	147,541,314.74	2,104,149,153.69	98,796,004.50
1875	11,425,820.26	498,182,411.69	2,232,284,531.95	142,243,361.82	2,090,041,170.13	96,855,690.50
1876	3,902,420.26	465,807,196.89	2,180,395,067.15	119,469,626.70	2,060,925,440.45	95,104,269.00
1877	16,648,860.26	476,764,031.84	2,205,301,392.10	186,025,960.73	2,019,275,431.37	93,160,643.50
1878	5,594,560.26	455,875,682.27	2,256,205,892.53	256,823,612.08	1,999,382,280.45	94,654,472.50
1879	37,015,630.26	410,835,741.78	2,245,495,072.04	249,020,167.01	1,996,414,905.03	83,773,778.50
1880	7,621,455.26	388,800,815.37	2,120,415,370.63	201,088,622.88	1,919,326,747.75	79,633,981.00
1881	6,723,865.26	422,721,954.32	2,069,013,569.58	249,363,415.35	1,819,650,154.23	75,018,695.50
1882	16,260,805.26	438,244,788.77	1,918,312,994.03	243,289,519.78	1,675,023,474.25	57,360,110.75
1883	7,831,415.26	538,111,162.81	1,884,171,728.07	345,389,902.92	1,538,781,825.15	51,436,709.50
1884	19,656,205.26	584,308,868.31	1,830,528,923.57	391,985,928.18	1,438,542,995.39	47,926,432.50
1885	4,100,995.26	663,712,927.88	1,863,964,873.14	488,612,429.23	1,375,352,443.91	47,014,133.00
1886	9,704,445.26	619,344,468.52	1,775,063,013.78	492,917,173.34	1,282,145,840.44	45,510,098.00
1887	6,115,165.26	629,795,077.37	1,657,602,592.63	482,433,917.21	1,175,168,675.42	41,780,529.00
1888	2,496,095.26	739,840,389.32	1,692,858,984.58	629,854,089.85	1,063,004,894.73	38,991,935.25
1889	1,911,485.26	787,287,446.97	1,619,052,922.23	643,113,172.01	975,939,750.22	33,752,354.60

NOTE 1.—The annual interest charge is computed upon the amount of outstanding principal at the close of the fiscal year, and is exclusive of interest charge on Pacific railway bonds.

NOTE 2.—The figures for July 1, 1879, were made up, assuming pending funding operations to have been completed.

NOTE 3.—The temporary loan, per act of July 11, 1862, is included in the 4 per cent. from 1862 to 1868 inclusive, with the exception of the amount outstanding for August 31, 1865, this being the date at which the public debt reached its highest point. This loan bore interest from 4 per cent. to 6 per cent., and was redeemable on ten days' notice after thirty days; but being constantly changing, it has been considered more equitable to include the whole amount outstanding as bearing 4 per cent. interest on an average for the year.

NOTE 4.—In the recent monthly statements of the public debt the interest accrued has been added to the principal, making the net debt larger in that amount than the amount herein stated for each year.

CXXII REPORT OF THE SECRETARY OF THE TREASURY.

TABLE D.—STATEMENT OF THE ISSUE AND REDEMPTION OF LOANS AND TREASURY NOTES, (BY WARRANTS) FOR THE FISCAL YEAR ENDED JUNE 30, 1889.

	Issues.	Redemptions.	Excess of issues.	Excess of redemptions.
Oregon war debt, act of March 2, 1861.		\$1, 150.00		\$1, 150.00
Loan of July and August, 1861, acts of July 17 and August 5, 1861.		33, 850.00		33, 850.00
Old demand notes, acts July 17 and August 5, 1861, and February 12, 1862.		365.00		365.00
Five-twenties of 1862, act of February 25, 1862.		1, 050.00		1, 050.00
Legal-tender notes, acts of February 25 and July 11, 1862, January 7, and March 3, 1863.				
Gold certificates, acts of March 3, 1863, and July 12, 1882.	\$59, 450, 000.00	59, 450, 000.00		
One-year notes of 1863, act of March 3, 1863.	79, 255, 000.00	67, 249, 598.00	\$12, 005, 402.00	
Two-year notes of 1863, act of March 3, 1863.		630.00		630.00
Compound interest notes, acts of March 3, 1863, and June 30, 1864.		250.00		250.00
Loan of 1863, acts of March 3, 1863, and June 30, 1864.		3, 780.00		3, 780.00
Ten-forties of 1864, act of March 3, 1864.		3, 300.00		3, 300.00
Seven-thirties of 1864 and 1865, acts of June 30, 1864, and March 3, 1865.		4, 000.00		4, 000.00
Consols of 1865, act of March 3, 1865.		2, 800.00		2, 800.00
Consols of 1867, act of March 3, 1865.		7, 600.00		7, 600.00
Consols of 1868, act of March 3, 1865.		22, 200.00		22, 200.00
Funded loan of 1881, acts of July 14, 1870, and January 20, 1871, and January 14, 1875.		5, 450.00		5, 450.00
Certificates of deposit, act of June 8, 1872.		9, 450.00		9, 450.00
Silver certificates, act of February 28, 1878.	32, 630, 000.00	30, 320, 000.00	2, 310, 000.00	
Refunding certificates, act of February 26, 1879.	73, 752, 000.00	40, 614, 026.00	33, 137, 974.00	
Loan of 1882, act of July 12, 1882.		18, 410.00		18, 410.00
Fractional currency, acts of July 17, 1862, March 3, 1863, and June 30, 1864.		494, 100.00		494, 100.00
Funded loan of 1891, acts July 14, 1870, January 24, 1871, and January 14, 1875.		5, 953.35		5, 953.35
Funded loan of 1907, acts July 14, 1870, January 20, 1871, and January 14, 1875.		82, 568, 050.00		82, 568, 050.00
	24, 350.00	38, 106, 400.00		38, 082, 050.00
Total	245, 111, 350.00	318, 922, 412.35	47, 453, 376.00	121, 264, 438.35
Excess of issues.				47, 453, 376.00
Excess of redemptions.				121, 264, 438.35
Net excess of redemptions charged in receipts and expenditures.				73, 811, 062.35

TABLE E.—STATEMENT SHOWING THE PURCHASE AND REDEMPTION OF BONDS ON ACCOUNT OF THE SINKING-FUND DURING EACH FISCAL YEAR FROM ITS INSTITUTION IN MAY, 1869, TO AND INCLUDING JUNE 30, 1889.

Year ended—	Principal re- deemed.	Premium paid.	Net cost in currency.	Net cost esti- mated in gold.	Interest due at close of fiscal year.	Accrued inter- est paid in coin.	Balance of in- terest due at close of fiscal year.
JUNE 30, 1869.							
Five-twenties of 1862.....	\$1,621,000.00	\$253,822.84	\$1,874,822.84	\$1,349,970.02	\$16,210.00	\$7,384.60	\$8,825.40
Five-twenties of March, 1864.....	70,000.00	11,725.00	81,725.00	57,552.82	700.00	218.63	481.37
Five-twenties of June, 1864.....	1,051,000.00	161,946.45	1,212,946.45	873,203.61	10,500.00	1,470.42	9,039.58
Five-twenties of 1865.....	465,000.00	74,969.00	539,969.00	387,566.28	4,650.00	2,683.54	1,966.46
Consols, 1865.....	461,000.00	73,736.80	534,736.80	387,903.26	13,630.00	429.04	13,400.96
Consols, 1867.....	4,718,000.00	749,208.08	5,467,208.08	3,948,586.11	141,540.00	116,032.35	25,507.65
Consols, 1868.....	305,000.00	49,442.50	354,442.50	256,653.20	9,150.00	8,173.98	976.02
Total.....	8,691,000.00	1,374,850.67	10,065,850.67	7,261,437.30	196,590.00	136,392.56	60,197.44
JUNE 30, 1870.							
Five-twenties of 1862.....	3,542,050.00	493,479.42	4,035,529.42	3,263,099.51	160,919.50	45,994.49	114,925.01
Five-twenties of March, 1864.....	85,000.00	13,742.87	100,742.87	75,658.54	5,350.00	1,080.99	4,269.01
Five-twenties of June, 1864.....	3,971,400.00	506,189.91	4,477,589.91	3,647,628.29	165,834.00	49,946.00	115,888.00
Five-twenties of 1865.....	2,790,250.00	361,735.43	3,151,985.43	2,606,636.20	103,257.50	37,113.53	68,143.97
Consols, 1865.....	11,532,150.00	1,454,778.37	12,986,928.37	10,080,736.97	495,421.50	145,518.29	349,903.21
Consols, 1867.....	5,882,550.00	861,763.73	6,744,313.73	5,309,800.90	302,734.50	66,111.51	236,622.99
Consols, 1868.....	348,500.00	53,363.95	401,863.95	308,573.16	19,380.00	5,238.73	14,141.27
Total.....	28,151,900.00	3,747,053.68	31,898,953.68	25,893,143.57	1,254,897.00	351,003.54	903,893.46
JUNE 30, 1871.							
Five-twenties of 1862.....	2,792,950.00	227,607.56	3,020,557.56	2,680,209.05	145,975.00	36,657.80	109,317.20
Five-twenties of March, 1864.....	29,500.00	2,277.20	31,777.20	28,590.88	1,240.00	388.35	851.65
Five-twenties of June, 1864.....	3,967,350.00	340,509.63	4,307,859.63	3,847,182.42	201,375.00	51,703.46	149,671.54
Five-twenties of 1865.....	6,768,600.00	574,923.00	7,343,523.00	6,525,231.42	331,933.50	92,259.58	239,673.92
Consols, 1865.....	10,222,200.00	850,949.79	11,073,149.79	9,762,387.78	522,117.00	109,455.28	412,661.72
Consols, 1867.....	6,103,050.00	541,559.41	6,644,609.41	5,800,618.37	351,528.00	76,745.93	274,782.07
Consols, 1868.....	52,600.00	4,784.61	57,384.61	49,797.81	3,996.00	572.13	2,512.87
Total.....	29,936,250.00	2,542,631.20	32,478,881.20	28,694,017.73	1,557,264.50	367,782.53	1,189,481.97

TABLE E.—STATEMENT SHOWING THE PURCHASE AND REDEMPTION OF BONDS ON ACCOUNT OF THE SINKING-FUND, ETC.—Continued.

Year ended—	Principal re- deemed.	Premium paid.	Net cost in currency.	Net cost esti- mated in gold.	Interest due at close of fiscal year.	Accrued inter- est paid in coin.	Balance of in- terest due at close of fiscal year.
JUNE 30, 1872.							
Five-twenties of 1862.....	\$6,417,850.00	\$764,055.21	\$7,181,905.21	\$6,345,391.98	\$427,849.00	\$75,179.43	\$352,669.57
Five-twenties of March, 1864.....	127,100.00	14,959.03	142,059.03	126,123.46	8,894.00	1,338.70	7,555.30
Five-twenties of June, 1864.....	3,604,650.00	428,656.16	4,043,306.16	3,573,223.63	246,001.50	57,449.80	188,551.70
Five-twenties of 1865.....	3,635,200.00	436,838.70	4,072,038.70	3,594,747.85	246,562.00	37,817.37	208,744.63
Consols, 1865.....	11,788,900.00	1,436,989.46	13,225,889.46	11,660,785.89	707,334.00	149,248.21	558,085.79
Consols, 1867.....	6,958,900.00	833,600.15	7,792,500.15	6,863,777.39	417,534.00	108,487.92	309,046.08
Consols, 1868.....	85,850.00	9,951.63	95,801.63	84,595.02	5,151.00	1,386.95	3,764.05
Total.....	32,618,450.00	3,935,050.34	36,553,500.34	32,248,645.22	2,059,325.50	430,908.38	1,628,417.12
JUNE 30, 1873.							
Five-twenties of 1862.....	7,137,100.00	925,783.87	8,062,883.87	7,089,542.58	431,450.50	101,960.57	329,489.93
Five-twenties of March, 1864.....	50,000.00	7,372.50	57,372.50	49,780.91	3,500.00	813.70	2,686.30
Five-twenties of June, 1864.....	3,741,150.00	480,684.37	4,221,834.37	3,715,211.22	223,270.50	42,216.46	181,054.04
Five-twenties of 1865.....	1,959,850.00	250,635.93	2,210,485.93	1,943,488.93	120,266.50	23,744.47	96,522.03
Consols, 1865.....	10,768,250.00	1,371,187.17	12,139,437.17	10,668,617.09	646,095.00	145,069.34	501,025.66
Consols, 1867.....	4,402,100.00	553,610.89	4,955,710.89	4,373,781.76	264,126.00	69,632.51	194,493.49
Consols, 1868.....	619,550.00	81,983.44	701,533.44	617,140.34	37,173.00	8,948.40	28,224.60
Total.....	28,678,000.00	3,671,258.17	32,349,258.17	28,457,562.83	1,725,881.50	392,385.45	1,333,496.05
JUNE 30, 1874.							
Five-twenties of 1862.....	1,421,700.00	161,219.79	1,582,919.79	1,415,391.05	99,519.00	31,743.95	67,775.05
Five-twenties of June, 1864.....	2,020,550.00	218,457.39	2,239,007.39	2,012,051.32	141,438.50	48,013.46	93,425.04
Five-twenties of 1865.....	1,247,250.00	135,577.95	1,382,827.95	1,241,571.69	87,307.50	29,348.19	57,959.31
Consols, 1865.....	3,393,650.00	360,964.62	3,754,614.62	3,374,934.42	203,619.00	46,489.33	157,129.67
Consols, 1867.....	4,051,000.00	432,348.18	4,483,348.18	4,029,975.86	243,060.00	55,976.97	187,083.03
Consols, 1868.....	802,300.00	86,505.62	888,805.62	798,926.40	48,138.00	11,014.38	37,123.62
Total.....	12,936,450.00	1,395,073.55	14,331,523.55	12,872,850.74	823,082.00	222,586.28	600,495.72
JUNE 30, 1875.							
Five-twenties of 1862.....	25,170,400.00			25,170,400.00	541,973.50	353,061.56	188,911.94
JUNE 30, 1876.							
Five-twenties of 1862.....	5,785,200.00			5,785,200.00	404,964.00	54,745.72	350,218.28
Five-twenties of June, 1864.....	10,869,600.00			10,869,600.00	760,872.00	171,966.33	588,905.67
Five-twenties of 1865.....	1,789,250.00			1,789,250.00	125,247.50	30,805.86	94,441.64
Total.....	18,444,050.00			18,444,050.00	1,291,083.50	257,517.91	1,033,565.59

JUNE 30, 1877.							
Five-twenties of 1862.....	81,200.00			81,200.00	4,352.25	1,181.67	3,170.58
Five-twenties of June, 1864.....	178,900.00			178,900.00	9,943.50	1,323.60	8,619.90
Five-twenties of 1865.....	180,350.00			180,350.00	9,519.00	3,141.08	6,377.92
Consols, 1865.....	6,050.00			6,050.00	181.50	108.97	72.53
Consols, 1867.....	1,000.00			1,000.00	30.00	21.20	8.80
Total.....	447,500.00			447,500.00	24,026.25	5,776.52	18,249.73
JUNE 30, 1878.							
Five-twenties of 1862.....	17,900.00			17,900.00	966.00	192.65	773.35
Five-twenties of June, 1864.....	15,900.00			15,900.00	834.00	78.41	755.59
Five-twenties of 1865.....	2,350.00			2,350.00	129.00	40.92	88.08
Consols, 1865.....	23,600.00			23,600.00	1,416.00	273.35	1,142.65
Consols, 1867.....	5,700.00			5,700.00	342.00	134.76	207.24
Consols, 1868.....	8,500.00			8,500.00	510.00	89.83	420.17
Total.....	73,950.00			73,950.00	4,197.00	809.92	3,387.08
JUNE 30, 1879.							
Five-twenties of 1862.....	2,650.00			2,650.00	165.75	40.35	125.40
Five-twenties of June, 1864.....	3,150.00			3,150.00	94.50	18.53	75.97
Five-twenties of 1865.....	1,850.00			1,850.00	85.50	41.22	44.28
Consols, 1865.....	1,700.00			1,700.00	102.00	41.40	60.51
Consols, 1867.....	9,050.00			9,050.00	543.00	166.82	376.38
Consols, 1868.....	100.00			100.00	6.00	56.00	5.44
Total.....	18,500.00			18,500.00	996.75	308.77	687.98
JUNE 30, 1880.							
Five-twenties of 1862.....	100.00			100.00	4.00	.67	3.33
Five-twenties of June, 1864.....	100.00			100.00	4.00	.49	3.51
Five-twenties of 1865.....	250.00			250.00	14.50	5.85	8.65
Ten-forties of 1864.....	676,050.00			676,050.00	28,168.75	12,872.65	15,296.10
Loan of February, 1861.....	2,837,000.00	74,161.95		2,911,161.95	85,110.00	47,540.20	37,569.80
Loan of July and August, 1861.....	32,064,250.00	1,376,085.04		33,440,335.04	1,165,807.50	518,148.79	647,658.61
Loan of March, 1863.....	12,797,150.00	549,035.18		13,346,185.18	484,747.50	213,179.29	271,568.21
Oregon war debt.....	203,550.00	8,273.02		210,823.02	9,787.50	3,602.56	6,124.94
Funded loan of 1881.....	23,575,450.00	662,206.97		24,237,656.97	415,162.70	130,349.36	284,813.34
Funded loan of 1907.....	1,500,000.00	125,558.26		1,625,558.26	15,000.00	10,191.74	4,808.26
Total.....	73,652,900.00	2,795,320.42		76,448,220.42	2,203,806.45	935,951.60	1,267,854.85
JUNE 30, 1881.							
Five-twenties of 1862.....	3,000.00			3,000.00	210.00	80.22	129.78
Five-twenties of June, 1864.....	50.00			50.00	3.50 ^a	.25	3.25
Five-twenties of 1865.....	100.00			100.00	7.00	1.74	5.26
Loan of February, 1861.....	7,775,000.00	51,277.58		7,826,277.58	462,390.00	160,072.88	302,317.12
Loan of July and August, 1861.....	16,712,450.00	488,876.11		17,201,326.11	1,002,747.00	200,043.95	802,703.05

TABLE E.—STATEMENT SHOWING THE PURCHASE AND REDEMPTION OF BONDS ON ACCOUNT OF THE SINKING-FUND, ETC.—Continued.

Year ended—	Principal re- deemed.	Premium paid.	Net cost in currency.	Net cost esti- mated in gold.	Interest due* at close of fiscal year.	Accrued inter- est paid in coin.	Balance of in- terest due at close of fiscal year.
JUNE 30, 1881—Continued.							
Loan of March, 1863.....	\$7,057,100.00	\$199,514.62	.....	\$7,256,614.62	\$361,315.50	\$83,330.51	\$277,984.99
Oregon war debt.....	54,250.00	1,408.65	.....	55,658.65	2,584.50	551.11	2,033.39
Funded loan of 1881.....	42,769,400.00	320,171.82	.....	43,089,571.82	1,106,474.15	263,342.94	843,130.21
Total.....	74,371,350.00	1,061,248.78	.....	75,432,598.78	2,935,731.65	707,423.60	2,228,308.05
JUNE 30, 1882.							
Loan of July and August, 1861, continued at 3½ per cent.....	55,215,850.00	.....	.....	55,215,850.00	1,378,894.64	579,493.12	789,401.50
Loan of March, 1863, continued at 3½ per cent.....	2,637,850.00	.....	.....	2,637,850.00	91,701.75	25,771.80	65,929.95
Funded loan of 1881, continued at 3½ per cent.....	1,000.00	.....	.....	1,000.00	23.33	2.78	20.55
Funded loan of 1881.....	2,224,450.00	.....	.....	2,224,450.00	115,717.53	6,771.83	108,945.70
Total.....	60,079,150.00	.....	.....	60,079,150.00	1,576,337.23	612,039.53	964,297.70
JUNE 30, 1883.							
Five-twenties of 1862.....	100.00	.....	.....	100.00	5.50	14.18	8.68
Funded loan of 1881.....	41,300.00	.....	.....	41,300.00	1,716.66	138.13	1,578.53
Loan of July and August, 1861, continued at 3½ per cent.....	661,750.00	.....	.....	661,750.00	20,760.25	5,293.40	15,466.85
Loan of March, 1863, continued at 3½ per cent.....	34,128,100.00	.....	.....	34,128,100.00	1,171,034.37	186,913.66	984,120.71
Funded loan of 1881, continued at 3½ per cent.....	10,019,400.00	.....	.....	10,019,400.00	233,862.12	137,402.11	96,460.01
Total.....	44,850,700.00	.....	.....	44,850,700.00	1,427,378.90	329,761.48	1,097,617.42
JUNE 30, 1884.							
Five-twenties of 1862.....	200.00	.....	.....	200.00	9.50	13.35	3.85
Funded loan of 1881.....	5,200.00	.....	.....	5,200.00	187.08	164.24	22.84
Loan of March, 1863, continued at 3½ per cent.....	422,550.00	.....	.....	422,550.00	14,789.25	2,823.94	11,965.31
Loan of July and August, 1861, continued at 3½ per cent.....	566,250.00	.....	.....	566,250.00	19,818.75	7,669.86	12,748.89
Funded loan of 1881, continued at 3½ per cent.....	33,221,450.00	.....	.....	33,221,450.00	1,018,176.97	276,923.93	741,253.04
Loan of July 12, 1882.....	12,553,950.00	.....	.....	12,553,950.00	240,130.13	31,884.61	208,245.52
Total.....	46,769,600.00	.....	.....	46,769,600.00	1,293,111.68	318,879.93	974,231.75

JUNE 30, 1885.						
Five-twenties of 1862	4,000.00		4,000.00	80.00	701.96	616.96
Five-twenties of 1864	100.00		100.00	4.00	.49	3.51
Funded loan of 1881	1,100.00		1,100.00	36.67	50.51	13.84
Loan of July and August, 1861, continued at $3\frac{1}{2}$ per cent.	52,250.00		52,250.00	1,269.62	588.85	680.77
Loan of March, 1863, continued at $3\frac{1}{2}$ per cent.	18,000.00		18,000.00	499.62	87.92	411.70
Funded loan of 1881, continued at $3\frac{1}{2}$ per cent.	230,500.00		230,500.00	5,347.70	1,416.28	3,931.42
Loan of July 12, 1882	45,282,200.00		45,282,200.00	1,153,460.88	268,821.31	884,639.57
Total	45,588,150.00		45,588,150.00	1,100,703.49	271,667.32	889,036.17
JUNE 30, 1886.						
Oregon war debt	100.00		100.00	1.50	18.00	16.50
Loan of July and August, 1861	2,500.00		2,500.00	53.25	99.00	45.75
Loan of 1863	1,100.00		1,100.00	31.50	33.00	1.50
Five-twenties of 1862	67,500.00		67,500.00	1,425.00	14,399.00	12,974.00
Five-twenties of 1864	4,300.00		4,300.00	85.25	31.14	54.11
Five-twenties of 1865	300.00		300.00	6.00	2.02	3.98
Ten-forties of 1864	14,250.00		14,250.00	356.25	278.80	77.45
Consols of 1865	15,900.00		15,900.00	419.25	842.29	423.04
Consols of 1867	26,950.00		26,950.00	662.25	2,070.75	1,408.50
Consols of 1868	12,250.00		12,250.00	203.25	570.04	366.79
Funded loan of 1881	49,800.00		49,800.00	826.50	868.55	42.05
Loan of 1882	44,044,800.00		44,044,800.00	435,942.00	220,617.44	215,324.57
Loan of 1863, continued at $3\frac{1}{2}$ per cent.	4,100.00		4,100.00	123.00	31.32	91.68
Loan of July and August, 1861, continued at $3\frac{1}{2}$ per cent.	96,750.00		96,750.00	2,848.50	1,560.76	1,287.74
Funded loan of 1881, continued at $3\frac{1}{2}$ per cent.	190,750.00		190,750.00	4,704.13	1,065.34	3,638.79
Total	44,531,350.00		44,531,350.00	447,687.64	242,487.45	205,200.19
JUNE 30, 1887.						
Loan of 1882	47,748,750.00		47,748,750.00	1,875,653.00	223,676.38	1,151,976.62
Ten-forties of 1864	1,300.00		1,300.00	84.17	119.50	35.33
Funded loan of 1881	3,100.00		3,100.00	110.83	166.80	55.97
Loan of July and August, 1861	28,700.00		28,700.00	1,722.00	861.00	861.00
Five-twenties of 1862	650.00		650.00	45.50	58.12	12.62
Five-twenties of 1865	8,000.00		8,000.00	560.00	473.92	86.08
Loan of February, 1861	2,000.00		2,000.00	120.00	60.00	60.00
Loan of 1863	13,400.00		13,400.00	304.00	402.00	402.00
Consols of 1865	18,200.00		18,200.00	1,092.00	2,147.16	1,055.16
Consols of 1867	34,000.00		34,000.00	2,040.00	3,333.69	1,293.69
Consols of 1868	500.00		500.00	30.00	270.25	240.25
Loan of July and August, 1861, continued at $3\frac{1}{2}$ per cent.	1,500.00		1,500.00	52.50	22.58	29.92
Loan of 1863, continued at $3\frac{1}{2}$ per cent.	8,500.00		8,500.00	297.50	60.31	237.19
Funded loan of 1881, continued at $3\frac{1}{2}$ per cent.	25,600.00		25,600.00	926.33	213.17	713.16
Total	47,894,200.00		47,894,200.00	1,383,537.83	231,864.88	1,151,672.95

TABLE E.—STATEMENT SHOWING THE PURCHASE AND REDEMPTION OF BONDS ON ACCOUNT OF THE SINKING-FUND, ETC.—Continued.

Year ended—	Principal re- deemed.	Premium paid.	Net cost in currency.	Net cost esti- mated in gold.	Interest due at close of fiscal year.	Accrued inter- est paid in coin.	Balance of in- terest due at close of fiscal year.
JUNE 30, 1888.							
Loan of 1882.....	\$18,880,500.00			\$18,880,500.00	\$660,630.00	\$94,660.88	\$565,969.12
Funded loan of 1891.....	19,453,400.00	\$1,555,966.17		21,011,366.17	794,247.00	95,098.43	699,148.57
Funded loan of 1907.....	5,389,250.00	1,296,049.71		6,685,299.71	203,293.00	43,817.79	159,475.21
Total.....	43,725,150.00	2,852,015.88		46,577,165.88	1,658,170.00	233,577.10	1,424,592.90
JUNE 30, 1889.							
Oregon war debt.....	1,150.00			1,150.00	69.00	39.00	30.00
Loan of July and August, 1861.....	500.00			500.00	30.00	15.00	15.00
Loan of 1882.....	57,900.00			57,900.00	1,709.25	354.94	1,354.31
Loan of July and August, 1861, continued at $3\frac{1}{4}$ per cent.....	3,000.00			3,000.00	105.00	20.42	84.58
Loan of 1863, continued at $3\frac{1}{4}$ per cent.....	100.00			100.00	3.50	.91	2.59
Funded loan of 1891.....	12,153,850.00	844,918.01		12,998,768.01	480,076.12	39,397.68	440,678.44
Funded loan of 1907.....	26,839,650.00	7,672,222.29		34,511,872.29	1,011,368.00	180,452.69	830,915.31
Total.....	39,056,150.00	8,517,140.30		47,573,290.30	1,493,360.87	220,280.64	1,273,080.23
Grand total.....	705,685,150.00	31,891,642.99	157,677,967.61	715,326,482.77	25,059,143.24	6,622,466.95	18,436,676.29

TABLE F.—SINKING-FUND ACCOUNT FOR FISCAL YEAR 1889.

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[NOTE.—The annual report of the Secretary of the Treasury for the fiscal year 1885 contains a statement showing the condition of the sinking-fund from its institution in May, 1869, to and including June 30, 1885.]

July 1, 1888	To 1 per cent. on the principal of the public debt on June 30, 1888, less coin and currency certificates held in cash and cash available for reduction of the debt, viz, \$1,257,012,648.21.....	\$12,570,126.48	June 30, 1889	By balance from last year.....	\$68.54
June 30, 1889	To interest on redemptions prior to fiscal year 1889....	33,740,059.69		By principal of bonded debt redeemed in 1889.....	39,056,150.00
	To interest on \$39,066,173.35, amount of debt "paid" during fiscal year 1889.....	1,493,986.82		By accrued interest thereon.....	220,280.64
	To balance	21.94		Premium on bonds purchased.....	8,517,140.30
		47,804,194.93		By fractional currency and notes redeemed in 1889.....	10,023.35
				By accrued interest thereon.....	532.10
					47,804,194.93

SINKING-FUND ACCOUNT.

CXXIX

TABLE G.—STATEMENT OF THIRTY-YEAR 6 PER CENT. BONDS (INTEREST PAYABLE JANUARY AND JULY) ISSUED TO THE SEVERAL PACIFIC RAILWAY COMPANIES UNDER THE ACTS OF JULY 1, 1862 (12 STATUTES, 492), AND JULY 2, 1864 (13 STATUTES, 359).

Railway companies.	Amount of bonds outstanding.	Amount of interest accrued and paid to date.	Amount of interest due, as per Register's schedule.	Total interest paid by the United States.	Repayment of interest by transportation of mails, troops, etc.	Balance due the United States on interest account, deducting repayments.
January 1, 1889:						
Central Pacific.....	\$25,885,120.00	\$31,218,091.27	\$776,553.60	\$31,994,644.87	\$5,775,923.13	\$26,218,721.74
Kansas Pacific.....	6,303,000.00	8,020,233.09	189,090.00	8,209,323.09	3,657,864.99	4,551,458.10
Union Pacific.....	27,236,512.00	33,128,804.01	817,095.36	33,945,899.37	11,848,370.49	22,097,528.88
Central Branch Union Pacific.....	1,600,000.00	2,029,808.26	48,000.00	2,077,808.26	362,522.64	1,715,285.62
Western Pacific.....	1,970,560.00	2,259,416.94	59,116.80	2,318,533.74	9,367.00	2,309,166.74
Sioux City and Pacific.....	1,628,320.00	1,952,793.49	48,849.60	2,001,643.09	147,251.94	1,854,391.15
	64,623,512.00	78,609,147.06	1,938,705.36	80,547,852.42	21,801,300.19	58,746,552.23
July 1, 1889:						
Central Pacific.....	25,885,120.00	31,994,644.87	776,553.60	32,771,198.47	5,864,391.45	26,906,807.02
Kansas Pacific.....	6,303,000.00	8,209,323.09	189,090.00	8,398,413.09	3,700,510.09	4,697,903.00
Union Pacific.....	27,236,512.00	33,945,899.37	817,095.36	34,762,994.73	11,993,355.34	22,769,639.39
Central Branch Union Pacific.....	1,600,000.00	2,077,808.26	48,000.00	2,125,808.26	384,118.97	1,741,689.29
Western Pacific.....	1,970,560.00	2,318,533.74	59,116.80	2,377,650.54	9,367.00	2,368,283.54
Sioux City and Pacific.....	1,628,320.00	2,001,643.09	48,849.60	2,050,492.69	153,509.69	1,896,983.00
	64,623,512.00	80,547,852.42	1,938,705.36	82,486,557.78	22,105,252.54	60,381,305.24

TABLE H.—STATEMENT SHOWING THE CHANGES IN THE INTEREST-BEARING DEBT OF THE UNITED STATES DURING THE YEAR ENDED OCTOBER 31, 1889.

Title of loan.	Rate of interest.	Outstanding November 1, 1888.	Increase during the year.	Decrease during the year.	Outstanding October 31, 1889.
	<i>Per cent.</i>				
Funded loan of 1891.....	4½	\$197,302,000	.....	\$70,692,650	\$126,609,350
Funded loan of 1907.....	4	682,068,150	*\$21,600	34,800,900	647,288,850
Refunding certificates.....	4	129,620	.....	16,160	113,460
Navy pension fund.....	3	14,000,000	.....	.....	14,000,000
		893,499,770	21,600	105,509,710	788,011,660
Bonds issued to Pacific railroads..	6	64,623,512	.....	.....	64,623,512
		958,123,282	21,600	105,509,710	852,635,172

* See statement which follows, showing conversions of refunding certificates, for an explanation of the increase during the year in the interest-bearing debt.

Since November 1, 1888, refunding certificates issued in 1879, under the act of February 26, 1879, have been presented for conversion into 4 per cent. bonds, as follows:

Principal.....	\$16,160.00
Accrued interest due thereon.....	6,514.80
Total.....	22,674.80

For which settlement was made as follows:

Four per cent. bonds issued on account of principal.....	\$16,160.00
Four per cent. bonds issued on account of accrued interest.....	5,440.00
	\$21,600.00
Interest paid in cash.....	1,074.80
Total.....	22,674.80

The certificates still outstanding amount to \$113,460.

The reduction in the annual interest charge, by reason of the changes during the year ended October 31, 1889, is as follows:

On bonds redeemed by purchase.....	\$4,573,205.25
Deduct the interest on \$5,440—4 per cent. bonds issued.....	217.60
Net reduction.....	4,572,987.65

During the twelve months ended October 31, 1889, the interest-bearing debt was reduced by the redemption of 4 per cent. bonds amounting to \$34,800,900, and of 4½ per cent. bonds amounting to \$70,692,650; a total of \$105,493,550 purchased under the circular of April 17, 1888. Of the 4 per cents. the amount of \$27,695,600 was applied to the sinking fund for the fiscal year 1890, and \$7,105,300 were purchased with the surplus; of the 4½ per cents. \$10,700 were applied to the sinking fund for the fiscal year 1889, \$12,136,750 to that for the fiscal year 1890, and \$58,545,200 were purchased with the surplus.

The average rates of net premium paid for the bonds purchased for the sinking fund were 27.210 per cent. for the 4 per cents., and 5.855 per cent. for the 4½ per cents. Average rates for those purchased with the surplus were 28.531, and 7.789 per cent. for 4 and 4½ per cent. bonds, respectively.

CXXXII REPORT OF THE SECRETARY OF THE TREASURY.

TABLE H.—STATEMENT SHOWING THE CHANGES IN THE INTEREST-BEARING DEBT OF THE UNITED STATES, ETC.—Continued.

The redemptions and cancellations of United States bonds and seven-thirty notes during the twelve months ended October 31, 1889, were as follows:

Seven-thirty notes of 1864 and 1865	\$850
Five-twenties of February 25, 1862	750
Five-twenties of June 30, 1864	50
Ten-forties of 1864, act of March 3, 1864	5,000
Consols of 1865, act of March 3, 1865	7,150
Consols of 1867, act of March 3, 1867	21,000
Consols of 1868, act of March 3, 1865	5,400
Funded loan of 1881 (5 per cent.)	5,100
Funded loan of 1881 (continued at 3½ per cent.)	7,350
Loan of July and August, 1861 (6 per cent.)	3,600
Loan of July and August, 1861 (continued at 3½ per cent.)	28,000
Loan of March 3, 1861 (1881s) (6 per cent.)	2,100
Loan of March 3, 1863 (1881s) (continued at 3½ per cent.)	100
Loan of July 12, 1882 (3 per cent.)	392,350
	479,800
Funded loan of 1891, 4½ per cent., purchased under circular of April 17, 1888	70,692,650
Funded loan of 1907, 4 per cent., purchased under circular of April 17, 1888	34,800,900
Total redemptions and cancellations	105,973,150

TABLE I.—STATEMENT SHOWING THE AMOUNT OF GOLD AND SILVER COIN AND BULLION; GOLD, SILVER, AND CURRENCY CERTIFICATES; UNITED STATES NOTES, AND NATIONAL AND STATE BANK NOTES IN THE UNITED STATES, AND DISTRIBUTION THEREOF AT THE CLOSE OF EACH YEAR NAMED.

Date.	Gold.				Gold certificates.				Silver certificates.				Silver dollars.				Subsidiary silver.			
	In Treasury, including bullion.	In national banks.	In other banks and in individual hands.	Total.	In Treasury.	In national banks.	In other banks and in individual hands.	Total.	In Treasury.	In national banks.	In other banks and in individual hands.	Total.	In Treasury, including silver bullion.	In national banks.	In other banks and in individual hands.	Total.	In Treasury.	In national banks.	In other banks and in individual hands.	Total.
June 30—																				
1860.																				
1861.																				
1862.																				
1863.																				
1864.																				
1865.																				
1866.																				
1867.																				
1868.																				
1869.																				
1870.																				
1871.																				
1872.																				
1873.	\$72,281,687.88	\$3,370,378.40	\$59,347,033.74	\$135,000,000.00	\$142,610.00	\$8,682,800.00	\$2,422,420.00	\$10,947,860.00												
1874.	68,491,383.80	5,019,638.52	73,928,465.67	147,379,493.00	95,470.00	7,122,850.00	11,555,760.00	18,773,580.00												
1875.	56,682,418.26	3,663,992.46	60,782,464.19	121,134,906.00	35,260.00	13,283,790.00	4,330,590.00	17,678,640.00												
1876.	50,217,604.05	4,839,240.54	70,000,002.41	130,056,907.00	533,680.00	11,933,680.00	18,002,280.00	30,459,640.00												
1877.	80,300,471.58	5,306,262.69	72,804,737.43	167,501,472.00	2,462,320.00	18,000,920.00	13,423,880.00	34,547,120.00												
1878.	128,460,202.87	8,191,052.67	78,547,821.46	213,199,077.00	2,090,620.00	9,161,160.00	8,628,520.00	19,850,300.00												
1879.	135,236,474.62	21,530,816.05	88,074,516.33	245,741,837.00	5,071,640.00	11,412,160.00	14,999,600.00	32,086,300.00												
1880.	126,145,427.20	76,959,509.73	148,736,260.07	351,841,206.00	5,208,650.00	22,139,000.00	12,112,230.00	37,460,000.00												
1881.	163,171,651.25	101,901,276.45	213,411,600.30	478,484,528.00	4,809,730.00	13,671,660.00	4,343,720.00	22,825,100.00												
1882.	148,506,389.95	91,223,770.74	267,027,554.31	506,757,715.00	4,247,500.00	12,644,180.00	21,706,300.00	36,651,410.00												
1883.	198,078,567.68	67,002,816.21	277,650,679.11	542,732,063.00	4,508,420.00	16,872,780.00	7,302,200.00	28,683,410.00												
1884.	204,876,594.15	65,835,738.50	274,788,464.35	545,500,797.00	9,274,560.00	12,179,520.00	20,118,520.00	41,572,600.00												
1885.	247,028,625.35	83,268,917.07	258,399,463.68	588,697,036.00	19,469,320.00	16,021,460.00	8,876,220.00	44,367,000.00	\$1,455,520.00											
1886.	198,078,567.68	67,002,816.21	277,650,679.11	542,732,063.00	2,052,470.00	15,413,700.00	1,304,220.00	15,413,700.00	\$56,670.00											
1887.	232,554,880.49	104,530,587.67	253,688,986.84	590,774,461.00	6,584,701.00	9,955,400.00	4,704,169.00	12,374,270.00	\$7,080.00											
1888.	277,079,653.61	98,137,439.47	278,403,241.92	654,520,335.00	5,459,590.00	13,671,660.00	4,343,720.00	22,825,100.00	\$2,052,470.00											
1889.	314,704,822.46	95,709,782.84	285,404,249.70	705,818,855.00	6,584,701.00	9,955,400.00	4,704,169.00	12,374,270.00	\$7,080.00											
1890.	303,581,937.00	82,651,610.00	293,829,958.00	680,063,505.00	23,400.00	5,137,500.00	623,020.00	5,782,920.00	\$56,670.00											
1891.					40,700.00	7,939,560.00	24,340.00	8,004,600.00	\$6,584,701.00											
1892.					23,400.00	5,137,500.00	623,020.00	5,782,920.00	\$56,670.00											
1893.					8,100.00	4,410,400.00	588,610.00	8,037,120.00	\$6,584,701.00											
1894.					22,571,270.00	32,791,590.00	27,015,780.00	82,378,640.00	\$15,998,145.00											
1895.					27,246,020.00	26,637,110.00	44,509,530.00	98,392,660.00	\$23,384,680.00											
1896.					13,593,410.00	74,816,920.00	51,912,810.00	140,323,140.00	\$38,370,760.00											
1897.					55,129,870.00	41,416,430.00	34,897,945.00	131,474,245.00	\$27,861,450.00											
1898.					64,274,940.00	36,950,497.00	121,486,817.00	342,512,254.00	\$8,425,133.00											
1899.					20,628,500.00	68,761,930.00	52,332,720.00	142,023,150.00	\$28,732,115.00											
1900.					36,918,324.00	69,517,790.00	47,612,439.00	154,048,552.00	\$5,474,181.00											

Date.	State-bank circula- tion.‡	Demand notes.	One and two year notes of 1863.	Compound-interest notes.	Fractional paper currency.	National-bank notes.				Legal-tender notes.				Legal-tender certificates.			Total bullion and metallic and paper money.
						In Treasury.	In national banks.	In other banks and in individual hands.	Total.	In Treasury.	In national banks.	In other banks and in individual hands.	Total.	In banks.	In Treasury.	Total.	
June 30—																	
1860.	\$207,102,477.00																
1861.	202,005,767.00																
1862.	183,792,079.00	\$53,010,000.00															
1863.	238,677,218.00	3,351,019.75	\$89,879,476.00			\$20,182,456.00											
1864.	179,157,717.00	780,999.25	153,471,450.00			\$15,000,000.00	22,891,877.25		\$10,753,777.00	\$20,481,493.00	\$31,235,270.00	\$32,184,213.00		\$40,042,756.00	\$375,073,234.00	\$447,300,203.00	
1865.	142,919,638.00	472,603.00	42,338,710.00			193,756,080.00	25,005,828.76		36,337,528.00	109,800,332.00	146,137,860.00	52,149,686.00		165,394,486.00	213,522,246.00	431,006,428.00	
1866.	10,996,163.00	272,162.00	3,451,230.00			159,012,140.00	27,070,876.96	\$5,467,195.00	31,547,972.00	244,464,741.00	281,479,008.00	72,968,001.00		197,783,494.00	130,008,811.00	400,780,306.00	
1867.	4,484,112.00	208,432.00	1,123,630.00			122,384,480.00	28,307,523.52	11,861,418.00	22,215,925.00	261,548,026.00	298,625,379.00	52,345,895.00		100,587,582.00	218,850,120.00	371,783,597.00	
1868.	3,163,771.00	141,723.00	555,492.00			28,161,810.00	32,626,051.75	5,313,982.00	17,498,787.00	276,870,086.00	299,762,855.00	27,423,335.00		100,166,100.00	228,405,565.00	356,000,000.00	
1869.	2,558,874.00	123,739.25	317,772.00			2,871,410.00	7,692,791.00	32,114,647.36	7,692,791.00	273,667,066.00	299,742,475.00	41,233,100.00		60,934,119.00	233,767,975.00	355,935,194.00	
1870.	2,222,793.00	106,236.00	248,272.00			2,152,910.00	30,878,681.48	11,118,903.00	23,894,500.00	264,753,581.00	299,766,984.00	31,037,382.00		91,573,751.00	230,388,887.00	356,000,000.00	
1871.	1,968,058.00	96,505.50	198,572.00			768,596.00	6,855,599.00	40,582,874.56	26,841,041.00	284,561,031.00	318,261,241.00	12,931,030.00		122,137,600.00	220,931,310.00	356,000,000.00	
1872.	1,700,915.00	88,296.25	167,822.00			593,820.00	40,855,835.27	8,637,790.00	23,909,544.00	305,037,461.00	337,064,705.00	11,331,320.00		122,994,417.00	223,174,263.00	357,500,000.00	
1873.	1,899,184.00	79,967.50	142,105.00			479,400.00	44,709,365.44	8,301,586.00	26,955,726.00	312,006,749.00	347,267,061.00	39,050,855.00		103,381,491.00	210,567,654.00	356,000,000.00	\$31,515,000.00
1874.	1,162,453.00	76,732.50	127,625.00			416,210.00	46,881,235.07	11,715,488.00	32,272,068.00	307,993,476.00	351,981,082.00	68,578,548.00		103,108,350.00	210,313,102.00	382,000,000.00	\$25,000.00
1875.	964,497.00	70,107.50	113,375.00			367,396.00	42,129,424.19	13,891,463.00	42,317,896.00	338,228,649.00	384,408,008.00	84,055,245.00		87,492,895.00	204,223,440.00	375,771,580.00	\$31,730,000.00
1876.	1,047,335.00	66,917.50	104,705.00			328,700.00	34,446,595.39	10,877,633.00	32,979,719.00	283,140,983.00	322,998,336.00	70,889,006.00		80,836,876.00	206,069,958.32	359,772,284.00	\$8,415,000.00
1877.	1,069,272.00	63,961.50	95,723.00			296,630.00	20,463,137.34	15,759,647.00	34,238,402.00	267,050,623.00	317,048,072.00	76,689,987.68		78,004,380.00	203,017,493.27	346,081,016.00	\$2,500,000.00
1878.	806,106.00	62,297.50	90,485.00			259,090.00	16,547,708.77	12,789,023.00	30,493,549.00	281,261,012.68	324,514,284.00	72,020,120.73		67,650,162.00	205,220,060.38	346,081,016.00	\$4,000,000.00
1879.	729,403.00	61,470.00	89,185.00			214,954.37	15,842,610.11	8,286,701.00	24,771,123.00	206,633,873.00	320,091,697.00	31,020,559.11		64,470,717.00	249,189,753.89	346,081,016.00	\$1,450,000.00
1880.	674,045.00	60,975.00	82,488.00			212,590.00	7,069,219.00	3,415,656.46	34,505,427.00	311,656,446.00	344,505,427.00	55,728,713.00		237,748,210.55	247,990,908.92	346,081,016.00	\$30,805,000.00
1881.	617,008.00	60,535.00	79,985.00			230,250.00	7,165,553.32	2,932,830.00	27,932,830.00	324,813,443.00	353,042,675.00	30,204,692.45		64,010,518.00	247,990,908.92	346,081,016.00	\$40,815,000.00
1882.	521,564.00	59,635.00	71,965.00			220,960.00	7,047,247.77	2,753,195.00	27,753,195.00	324,711,593.00	352,742,034.00	34,670,580.00		73,832,458.00	236,342,718.58	346,081,016.00	\$1,082,869,361.27
1883.	377,221.00	58,685.00	71,765.00			213,620.00	6,000,690.81	8,217,092.00	31,748,004.00	318,108,215.00	356,073,281.00	36,498,839.42		76,917,212.00	239,580,602.25	346,081,016.00	\$1,105,093,965.11
1884.	357,220.00	58,410.00	69,735.00			207,660.00	5,960,061.31	8,809,990.00	27,871,246.00	302,818,647.00	339,493,885.00	4,183,801.00		70,917,212.00	229,580,602.25	346,081,016.00	\$1,234,693,247.33
1885.	212,618.00	57,950.00	66,035.00			202,730.00	6,964,175.88	9,445,710.00	32,131,028.00	276,499,973.00	318,576,711.00	45,047,378.04		79,701,352.00	221,942,255.00	346,081,016.00	\$1,432,461,544.00
1886.	235,900.00	57,445.00	66,345.00			197,170.00	6,564,087.52	4,034,416.00	30,684,525.00	276,940,513.00	311,699,454.00	79,656,783.00		74,882,342.00	225,905,916.21	346,081,016.00	\$1,507,776,150.77
1887.	327,633.00	57,130.00	65,005.00			192,880.00	6,946,964.37	2,392,555.00	25,420,212.00	251,434,991.00	279,217,788.00	78,783,796.79		74,882,342.00	213,414,877.21	346,081,016.00	\$1,584,978,844.88
1888.	280,806.00	56,807.50	63,835.00			189,530.00	6,922,643.82	25,130,431.00	220,182,349.00	250,368,321.30	292,368,321.30	63,345,975.89		81,905,643.00	211,339,397.11	346,081,016.00	\$1,670,587,107.88
1889.	201,170.00	56,442.00	62,655.00			185,750.00	6,916,690.47	4,158,330.00	27,715,587.00	179,505,046.00	211,878,963.00	47,196,825.00		87,466,832.00	202,027,359.00	346,081,016.00	\$1,725,512,335.33

* Bullion in the mints and New York assay office. † Includes trade-dollars. ‡ Trade-dollars (\$9,000,000) deducted. § Converted national-bank circulation only from 1863 to 1872, inclusive; 1873 to date includes amounts reported outstanding by State banks. ¶ Less amount estimated as lost or destroyed, act of June 21, 1879.

NOTE 1.—The aggregate amount of money in actual circulation may be obtained by deducting from the total the amounts held in the Treasury.

NOTE 2.—The stock of gold coin and bullion and of silver coin and bullion in the United States at the close of each year from June 30, 1873, to June 30, 1888, is the amount estimated by the Director of the Mint.

SILVER COIN AND BULLION IN THE TREASURY. CXXXV

TABLE J.—STATEMENT OF THE STANDARD SILVER DOLLARS, SILVER BULLION AND SUBSIDIARY SILVER COIN IN THE TREASURY AT THE END OF EACH MONTH FROM DECEMBER 31, 1877, TO OCTOBER 31, 1888.

	Standard silver dollars.	Silver bullion.	Subsidiary silver coin.	Total.
1877—December 31.....		\$1,736,984.89	\$5,532,283.95	\$7,269,268.84
1878—January 31.....		2,827,368.07	5,626,541.22	8,453,909.29
February 28.....		2,955,577.65	6,261,437.76	9,217,015.41
March 31.....		3,534,480.53	7,139,637.34	11,484,678.87
April 30.....	\$810,561	7,350,710.68	7,029,306.77	17,549,698.45
May 31.....	5,950,451	5,891,204.95	8,103,228.02	19,944,883.97
June 29.....	7,718,357	7,341,470.84	6,860,505.97	21,920,933.81
July 31.....	9,550,236	7,665,760.19	7,079,667.36	24,295,663.55
August 31.....	11,292,849	8,982,239.07	6,478,642.22	26,753,730.29
September 30.....	12,155,205	9,634,034.48	6,143,903.02	27,933,142.50
October 31.....	13,397,571	8,352,042.21	6,323,132.31	28,072,745.52
November 30.....	14,848,219	10,159,491.41	6,009,834.43	31,012,544.84
December 31.....	16,704,829	9,439,461.25	6,031,804.52	32,176,094.77
1879—January 31.....	17,874,457	10,347,889.50	6,143,449.13	34,365,795.63
February 28.....	19,505,767	9,837,402.62	6,278,490.66	35,621,660.28
March 31.....	21,558,894	8,688,260.74	6,428,185.06	36,675,339.60
April 30.....	23,694,563	6,949,046.43	6,621,940.39	37,265,549.82
May 31.....	26,181,045	5,672,655.55	6,813,589.32	38,667,289.87
June 30.....	28,147,351	5,092,565.91	8,903,401.36	42,143,318.27
July 31.....	29,151,801	5,112,223.82	12,731,765.97	46,995,790.79
August 31.....	30,678,464	4,904,611.89	15,236,724.48	50,819,800.37
September 30.....	31,559,870	4,557,504.31	16,814,308.94	52,931,683.25
October 31.....	32,322,634	3,537,224.31	17,755,986.76	53,615,845.07
November 30.....	32,839,207	4,323,097.60	18,432,478.13	55,594,782.82
December 31.....	33,168,064	4,492,421.19	18,881,629.15	56,542,114.34
1880—January 31.....	34,961,611	4,888,035.97	20,204,809.83	60,054,456.80
February 28.....	36,972,093	4,525,306.25	21,179,312.32	62,676,711.57
March 31.....	38,780,342	4,086,839.58	21,989,814.48	64,856,996.06
April 30.....	40,411,673	5,007,331.04	22,767,672.95	68,186,676.99
May 31.....	42,778,190	4,853,587.99	23,577,091.99	71,208,869.98
June 30.....	44,428,315	5,124,536.42	24,350,481.80	73,900,333.22
July 31.....	46,192,791	6,081,647.91	24,973,713.52	77,250,152.43
August 31.....	47,495,063	6,380,238.46	25,152,971.89	79,028,293.35
September 30.....	47,654,675	5,557,759.74	24,799,925.40	78,012,360.14
October 31.....	47,084,459	6,043,367.37	24,629,469.89	77,757,816.26
November 30.....	47,897,453	6,255,389.81	24,653,530.37	78,806,373.18
December 31.....	48,190,518	6,183,224.05	24,769,057.32	79,142,799.37
1881—January 31.....	50,235,102	6,704,197.36	25,490,914.88	82,430,214.24
February 28.....	52,939,460	5,356,308.00	25,813,058.08	84,108,826.08
March 31.....	55,176,158	4,017,770.08	26,283,891.96	85,477,820.04
April 30.....	58,044,826	3,863,582.74	26,493,612.56	88,402,021.30
May 31.....	60,518,273	3,437,192.85	26,841,956.74	90,817,422.59
June 30.....	62,544,722	3,309,949.10	27,247,696.93	93,102,368.03
July 31.....	64,246,302	2,962,277.52	27,295,486.63	94,504,066.15
August 31.....	65,948,344	2,732,862.69	27,042,806.63	95,724,013.32
September 30.....	66,092,667	2,632,184.67	26,313,113.63	95,037,965.30
October 31.....	66,576,378	3,424,575.15	25,984,687.76	95,985,640.91
November 30.....	68,017,452	3,088,709.63	25,918,252.00	97,024,413.63
December 31.....	69,589,937	3,607,829.86	25,963,641.48	99,161,408.34
1882—January 31.....	72,421,584	3,258,926.18	26,567,873.37	102,248,383.55
February 28.....	75,138,957	2,806,143.12	26,869,906.26	104,815,006.38
March 31.....	78,178,583	4,440,661.97	27,187,680.67	109,806,925.64
April 30.....	81,695,056	3,239,035.43	27,439,183.93	112,273,273.36
May 31.....	84,606,043	3,793,664.11	27,755,923.33	116,155,630.44
June 30.....	87,153,816	3,230,908.36	28,048,630.58	118,433,354.94
July 31.....	88,840,899	2,816,269.83	28,153,956.16	119,811,124.99
August 31.....	91,166,249	2,730,716.27	27,990,387.75	121,887,353.02
September 30.....	92,228,649	3,343,565.26	27,426,139.93	122,998,354.19
October 31.....	92,414,977	4,012,503.27	26,749,432.45	123,176,912.72
November 30.....	92,940,582	3,769,219.77	26,544,544.43	123,254,346.20
December 31.....	94,016,842	4,468,193.10	26,521,692.20	125,006,727.30
1883—January 31.....	97,530,969	3,761,958.12	27,135,244.74	128,428,171.86
February 28.....	100,261,444	3,974,114.04	27,507,275.78	131,742,833.82
March 31.....	103,482,305	3,943,467.30	27,865,993.79	135,291,766.09
April 30.....	106,366,348	3,478,750.15	28,068,628.88	137,913,727.03
May 31.....	108,898,977	4,157,217.76	28,303,196.20	141,359,390.96
June 30.....	111,914,019	4,482,216.29	28,486,001.05	144,882,236.34
July 31.....	113,057,052	4,486,638.23	28,058,141.67	145,601,831.90
August 31.....	114,320,197	4,694,559.45	27,819,711.70	146,834,468.15
September 29.....	114,587,372	5,107,911.29	26,750,161.13	146,445,444.42
October 31.....	116,036,450	4,936,364.66	26,712,424.15	147,685,239.01
November 30.....	117,768,966	4,624,279.34	26,969,614.40	149,362,859.74
December 31.....	119,449,385	4,534,372.93	27,224,128.33	151,207,884.26

CXXXVI REPORT OF THE SECRETARY OF THE TREASURY.

TABLE J.—STATEMENT OF THE STANDARD SILVER DOLLARS, SILVER BULLION AND
SUBSIDIARY SILVER COIN, ETC.—Continued.

	Standard silver dollars.	Silver bullion.	Subsidiary sil- ver coin.	Total.
1884— January 31.....	\$123, 474, 748	\$4, 674, 432.92	\$28, 014, 414.76	\$156, 163, 595.08
February 29.....	126, 822, 399	4, 919, 912.85	28, 490, 906.91	160, 233, 218.76
March 31.....	129, 066, 101	5, 043, 824.61	28, 866, 456.33	162, 916, 481.94
April 30.....	130, 314, 065	5, 150, 842.97	29, 158, 480.47	164, 623, 388.44
May 31.....	132, 626, 753	4, 623, 158.03	29, 377, 206.41	156, 627, 117.44
June 30.....	135, 560, 916	4, 055, 498.27	29, 600, 720.05	169, 217, 134.32
July 31.....	137, 692, 119	4, 003, 609.95	29, 797, 485.76	172, 093, 214.71
August 30.....	140, 615, 722	4, 723, 420.00	29, 659, 003.38	174, 998, 145.38
September 30.....	142, 058, 787	4, 934, 404.86	29, 474, 100.89	176, 467, 352.75
October 31.....	142, 926, 725	4, 646, 496.89	29, 346, 757.24	176, 919, 979.13
November 29.....	144, 745, 075	4, 778, 848.90	29, 143, 283.48	178, 667, 207.38
December 31.....	146, 502, 865	4, 716, 055.33	29, 194, 355.52	180, 413, 275.85
1885— January 31.....	150, 632, 154	4, 613, 582.23	29, 901, 104.54	185, 146, 840.77
February 28.....	153, 561, 007	3, 991, 129.93	30, 244, 836.12	187, 796, 973.05
March 31.....	156, 698, 482	3, 887, 493.52	30, 632, 326.20	191, 218, 301.72
April 30.....	159, 441, 024	4, 042, 186.86	30, 944, 048.81	194, 427, 269.67
May 29.....	162, 244, 855	4, 098, 143.86	31, 694, 364.80	198, 037, 363.66
June 30.....	165, 413, 112	4, 038, 885.52	31, 236, 599.49	200, 688, 897.01
July 31.....	166, 499, 948	3, 944, 837.32	25, 355, 021.23	195, 799, 805.55
August 30.....	166, 854, 215	3, 766, 196.12	24, 724, 287.43	195, 344, 698.55
September 30.....	165, 483, 721	3, 916, 122.84	23, 641, 893.79	193, 041, 737.63
October 31.....	163, 817, 342	3, 840, 536.45	22, 965, 535.70	190, 623, 414.15
November 30.....	165, 568, 018	3, 583, 956.42	27, 920, 309.44	197, 072, 283.86
December 31.....	165, 718, 190	3, 797, 040.64	27, 796, 430.88	197, 311, 661.72
1886— January 30.....	169, 083, 385	3, 658, 783.44	29, 013, 993.71	201, 756, 162.15
February 27.....	171, 805, 906	2, 612, 968.08	28, 811, 037.49	203, 229, 911.57
March 31.....	174, 700, 985	2, 271, 104.42	28, 822, 637.63	205, 794, 727.05
April 30.....	175, 928, 502	2, 556, 522.03	28, 864, 482.89	207, 349, 506.92
May 29.....	178, 252, 045	1, 947, 761.61	28, 912, 277.14	209, 112, 083.75
June 30.....	181, 253, 566	3, 092, 198.45	28, 904, 681.66	213, 250, 446.11
July 31.....	181, 723, 924	3, 786, 069.56	28, 584, 624.69	213, 894, 618.25
August 31.....	181, 569, 457	3, 268, 940.39	27, 956, 991.95	212, 995, 389.34
September 30.....	181, 262, 593	3, 758, 393.69	26, 899, 745.20	211, 920, 732.09
October 30.....	182, 931, 231	3, 807, 948.52	26, 300, 335.88	213, 039, 515.40
November 30.....	184, 911, 938	4, 091, 383.17	25, 808, 067.32	214, 811, 388.49
December 31.....	188, 506, 238	4, 739, 376.81	25, 660, 935.44	218, 906, 550.25
1887— January 31.....	193, 963, 783	4, 877, 039.10	26, 323, 524.61	225, 164, 346.71
February 28.....	198, 112, 760	4, 700, 182.85	26, 482, 472.31	229, 295, 415.16
March 31.....	201, 672, 372	4, 779, 858.28	26, 601, 613.74	233, 053, 844.02
April 30.....	205, 788, 822	4, 171, 926.35	26, 801, 076.57	236, 851, 824.92
May 31.....	209, 052, 567	3, 248, 351.93	27, 064, 742.87	239, 365, 661.80
June 30.....	211, 483, 970	3, 982, 472.43	26, 977, 493.79	242, 443, 936.22
July 30.....	211, 528, 891	5, 092, 355.94	26, 691, 105.74	243, 312, 352.68
August 31.....	213, 212, 448	5, 024, 420.16	26, 148, 531.34	244, 385, 399.50
September 30.....	213, 043, 796	4, 910, 872.64	24, 984, 219.17	242, 938, 887.81
October 31.....	214, 175, 532	4, 721, 996.19	24, 468, 135.17	243, 365, 663.36
November 30.....	215, 882, 443	4, 026, 770.01	24, 158, 003.77	244, 067, 216.78
December 31.....	218, 917, 539	3, 232, 636.66	24, 327, 528.62	246, 477, 704.28
1888— January 31.....	223, 918, 380	3, 559, 522.81	25, 019, 973.04	252, 497, 875.85
February 29.....	227, 947, 493	3, 656, 130.37	25, 355, 431.80	256, 959, 055.17
March 31.....	232, 037, 274	3, 375, 953.09	25, 568, 279.65	260, 979, 506.74
April 30.....	236, 156, 394	3, 324, 419.45	25, 750, 228.33	265, 231, 041.78
May 31.....	240, 587, 970	2, 802, 018.13	25, 878, 875.04	269, 268, 860.17
June 30.....	243, 879, 487	4, 142, 731.54	26, 051, 741.19	274, 073, 959.73
July 31.....	245, 798, 765	4, 579, 760.25	26, 034, 462.25	276, 412, 987.50
August 31.....	247, 859, 402	4, 572, 910.18	25, 746, 758.95	278, 179, 071.13
September 30.....	248, 791, 534	4, 284, 730.17	24, 738, 695.68	277, 811, 959.85
October 31.....	249, 979, 440	4, 369, 971.76	24, 088, 768.91	278, 438, 180.67
November 30.....	251, 975, 505	4, 553, 379.50	23, 801, 676.04	280, 330, 560.54
December 31.....	254, 406, 869	4, 774, 441.16	23, 655, 455.45	282, 836, 768.61
1889— January 31.....	259, 811, 329	4, 522, 881.35	24, 449, 597.49	288, 783, 807.84
February 28.....	263, 514, 586	4, 679, 332.62	24, 715, 021.38	292, 908, 940.00
March 31.....	267, 286, 176	4, 718, 131.24	24, 921, 063.84	296, 925, 311.08
April 30.....	271, 326, 743	4, 671, 544.23	24, 975, 567.45	300, 973, 854.68
May 31.....	275, 484, 223	4, 208, 323.47	25, 125, 295.22	304, 817, 841.69
June 30.....	279, 084, 683	4, 520, 153.80	25, 129, 733.17	308, 734, 569.97
July 31.....	280, 382, 395	5, 776, 745.25	25, 012, 876.59	311, 172, 016.84
August 31.....	282, 583, 864	5, 259, 602.20	24, 766, 455.36	312, 609, 921.56
September 30.....	282, 983, 550	5, 203, 290.79	23, 864, 840.68	312, 051, 681.47
October 31.....	283, 539, 521	4, 834, 633.61	22, 737, 899.90	311, 112, 054.51

TABLE K.—STATEMENT SHOWING THE ANNUAL APPROPRIATIONS MADE BY CONGRESS FOR EACH FISCAL YEAR FROM 1882 TO 1890, INCLUSIVE.

	3d session 46th Congress. fiscal year 1882.	1st session 47th Congress. fiscal year 1883.	2d session 47th Congress. fiscal year 1884.	1st session 48th Congress. fiscal year 1885.	2d session 48th Congress. fiscal year 1886.	1st session 49th Congress. fiscal year 1887.	2d session 49th Congress. fiscal year 1888.	1st session 50th Congress. fiscal year 1889.	2d session 50th Congress. fiscal year 1890.
To supply deficiencies for the service of the various branches of the Government.....	\$5, 110, 828.39	\$9, 853, 869.30	\$2, 832, 680.04	\$4, 385, 836.10	\$3, 332, 717.30	\$13, 572, 882.61	\$137, 000.00	\$21, 190, 995.61	\$14, 239, 179.71
For legislative, executive, and judicial expenses of the Government.....	17, 797, 397.61	20, 322, 907.65	20, 763, 842.55	21, 556, 901.65	21, 495, 660.70	20, 809, 781.46	20, 772, 720.67	20, 024, 492.42	20, 865, 219.93
For sundry civil expenses of the Government.....	22, 011, 222.87	25, 425, 479.45	23, 713, 404.22	22, 346, 749.74	25, 061, 904.12	22, 650, 658.49	22, 369, 840.96	26, 316, 529.85	25, 527, 641.65
For support of the Army.....	26, 687, 800.00	27, 032, 099.18	24, 681, 250.00	24, 454, 450.00	24, 014, 052.50	23, 753, 057.21	23, 724, 718.69	24, 474, 710.97	24, 316, 615.73
For the naval service.....	14, 566, 037.55	14, 903, 558.98	15, 954, 247.23	18, 931, 856.12	21, 280, 766.93	16, 489, 556.72	25, 786, 847.79	19, 938, 281.05	21, 675, 374.98
For the Indian service.....	4, 587, 866.80	5, 219, 603.91	5, 388, 655.91	5, 903, 151.26	5, 773, 328.56	5, 561, 262.84	5, 234, 397.66	5, 401, 330.51	8, 077, 453.39
For rivers and harbors.....	11, 451, 300.00	18, 988, 875.00	.....	14, 948, 300.00	.....	14, 464, 900.00	.....	22, 397, 616.90	.....
For forts and fortifications.....	575, 000.00	375, 000.00	670, 000.00	700, 000.00	725, 000.00	59, 876.69	.....	3, 972, 000.00	1, 233, 594.00
For support of Military Academy.....	322, 435.37	335, 557.04	318, 657.50	314, 563.50	309, 902.14	297, 805.00	418, 936.93	315, 043.81	902, 766.69
For service of Post-Office Department.....	2, 152, 358.00	1, 902, 177.90	Indefinite.....	Indefinite.....	Indefinite.....	Indefinite.....	Indefinite.....	Indefinite.....	Indefinite.....
For invalid and other pensions, including deficiencies.....	68, 282, 306.68	116, 000, 000.00	\$86, 575, 000.00	\$20, 810, 000.00	60, 000, 000.00	76, 075, 200.00	83, 152, 500.00	81, 758, 700.00	81, 758, 700.00
For consular and diplomatic service.....	1, 191, 435.00	1, 256, 655.00	1, 296, 255.00	1, 225, 140.00	1, 242, 925.00	1, 364, 065.00	1, 439, 942.44	1, 428, 465.00	1, 980, 025.00
For service of Agricultural Department.....	335, 500.00	427, 280.00	405, 640.00	480, 190.00	580, 790.00	654, 715.00	1, 028, 730.00	1, 715, 826.14	1, 669, 770.00
For expenses of the District of Columbia.....	3, 379, 571.44	3, 496, 060.47	3, 505, 494.97	3, 594, 255.54	3, 622, 683.20	3, 721, 950.99	4, 284, 590.66	5, 056, 678.98	5, 682, 409.91
For miscellaneous.....	1, 128, 006.15	5, 888, 993.69	1, 806, 438.75	7, 800, 003.88	2, 268, 383.15	10, 184, 570.90	4, 694, 635.33	10, 129, 501.65	10, 186, 688.81
Totals.....	179, 578, 999.86	251, 428, 117.57	187, 911, 566.17	137, 451, 397.77	170, 608, 113.00	209, 659, 382.91	193, 035, 861.13	245, 020, 172.89	218, 115, 439.80

* Not including \$6,150,061.98 appropriated for the naval service for six months ending June 30, 1885.

† For six months ending December 31, 1884.

‡ Includes \$6,150,061.98 for six months ending June 30, 1885.

§ And reappropriation of unexpended balances, estimated at \$38,000,000. And reappropriation of unexpended balances, estimated at \$66,000,000.

ANNUAL APPROPRIATIONS

CXXXVII

CXXXVIII REPORT OF THE SECRETARY OF THE TREASURY.

TABLE L.—STATEMENT OF THE NET RECEIPTS (BY WARRANTS) DURING THE FISCAL YEAR ENDED JUNE 30, 1889.

<i>Customs:</i>		
Quarter ended September 30, 1888	\$61,404,839.24	
Quarter ended December 31, 1888	50,236,027.12	
Quarter ended March 31, 1889	59,858,877.28	
Quarter ended June 30, 1889	52,332,998.05	
		\$223,832,741.69
<i>Internal revenue:</i>		
Quarter ended September 30, 1888	31,242,005.47	
Quarter ended December 31, 1888	32,057,564.26	
Quarter ended March 31, 1889	30,122,088.05	
Quarter ended June 30, 1889	37,459,836.14	
		130,881,513.92
<i>Sales of public lands:</i>		
Quarter ended September 30, 1888	2,236,197.58	
Quarter ended December 31, 1888	2,507,428.27	
Quarter ended March 31, 1889	1,625,593.85	
Quarter ended June 30, 1889	1,669,432.09	
		8,038,651.79
<i>Tax on circulation of national banks:</i>		
Quarter ended September 30, 1888	780,500.89	
Quarter ended December 31, 1888	6,489.94	
Quarter ended March 31, 1889	742,498.89	
Quarter ended June 30, 1889	6,597.44	
		1,536,087.16
<i>Repayment of interest by Pacific railroads:</i>		
Quarter ended September 30, 1888	149,720.26	
Quarter ended December 31, 1888	150,092.11	
Quarter ended March 31, 1889	149,872.00	
Quarter ended June 30, 1889	154,080.35	
		603,764.72
<i>Customs fees, fines, penalties, and forfeitures:</i>		
Quarter ended September 30, 1888	218,686.14	
Quarter ended December 31, 1888	302,454.53	
Quarter ended March 31, 1889	331,452.30	
Quarter ended June 30, 1889	280,427.81	
		1,113,020.78
<i>Fees—consular, letters patent, and lands:</i>		
Quarter ended September 30, 1888	637,240.12	
Quarter ended December 31, 1888	927,115.63	
Quarter ended March 31, 1889	894,510.93	
Quarter ended June 30, 1889	919,196.91	
		3,378,063.59
<i>Proceeds of sales of Government property:</i>		
Quarter ended September 30, 1888	134,334.10	
Quarter ended December 31, 1888	64,273.61	
Quarter ended March 31, 1889	53,864.94	
Quarter ended June 30, 1889	43,057.77	
		295,530.42
<i>Profits on coinage:</i>		
Quarter ended September 30, 1888	1,429,521.13	
Quarter ended December 31, 1888	2,618,155.17	
Quarter ended March 31, 1889	2,458,518.89	
Quarter ended June 30, 1889	3,659,069.60	
		10,165,264.79
<i>Revenues of District of Columbia:</i>		
Quarter ended September 30, 1888	322,349.07	
Quarter ended December 31, 1888	1,161,625.06	
Quarter ended March 31, 1889	184,039.72	
Quarter ended June 30, 1889	855,936.84	
		2,523,950.69
<i>Miscellaneous:</i>		
Quarter ended September 30, 1888	1,407,060.94	
Quarter ended December 31, 1888	1,005,886.97	
Quarter ended March 31, 1889	980,885.15	
Quarter ended June 30, 1889	1,287,636.23	
		4,681,469.29
Total ordinary receipts, exclusive of loans		387,050,058.84
Receipts from loans, certificates, and notes		245,111,350.00
Total receipts		632,161,408.84
Balance in Treasury June 30, 1888		659,449,099.94
Grand total		1,291,610,508.78

NET DISBURSEMENTS, 1889.

CXXXIX.

TABLE M.—STATEMENT OF THE NET DISBURSEMENTS (BY WARRANTS) DURING THE FISCAL YEAR ENDED JUNE 30, 1889.

CIVIL.

Congress	\$7,015,584.98	
Executive	12,242,427.67	
Judiciary	4,463,322.51	
Government in the Territories	401,583.69	
Sub-treasuries	476,266.56	
Public land offices	687,664.18	
Mints and assay offices	279,281.46	
Total civil		\$25,566,131.05

FOREIGN INTERCOURSE.

Diplomatic salaries	386,068.30	
Consular salaries	557,727.88	
Contingent expenses of foreign missions	69,111.34	
Contingencies of consulates	153,422.16	
Publication of consular and commercial reports	24,751.46	
Indemnity for losses sustained by Chinese subjects	276,619.75	
Spanish indemnity	27,726.46	
Relief, protection, and rescuing shipwrecked American seamen	33,430.34	
International exhibitions	170,874.65	
Emergencies arising in the diplomatic and consular service	17,797.07	
Protecting the interests of the United States in Samoa	50,399.16	
Miscellaneous items	129,697.15	
Total foreign intercourse		1,897,625.72

MISCELLANEOUS.

Mint establishment	1,027,484.80	
Life-saving service	928,421.19	
Revenue-cutter service	957,186.92	
Steamboat-inspection service	269,260.77	
Engraving and printing	946,741.26	
Coast and Geodetic Survey	493,555.08	
Light-house establishment	2,702,442.72	
Marine-hospital establishment	514,912.32	
Custom houses, court-houses, post-offices, etc.	5,028,170.66	
Pay of assistant custodians and janitors for public buildings	504,030.65	
Fuel, lights, and water for public buildings	642,520.51	
Furniture and heating apparatus for public buildings	305,472.46	
Vanits, safes, locks, and plans for public buildings	58,311.06	
Refunds, reliefs, etc., under customs laws	138,186.92	
Collecting revenue from customs:		
For the year 1889	\$6,518,982.70	
For prior years	511,504.21	
Detection and prevention of frauds upon the customs revenue	34,226.26	
Refunding excess of deposits, etc.	7,064,713.26	
Debtentures and drawbacks under customs laws	4,356,759.74	
Compensation in lieu of moieties	3,012,893.94	
Expenses of regulating immigration	12,851.62	
Salaries, shipping service	280,585.94	
Services to American vessels	56,929.88	
Expenses, seal fisheries in Alaska	24,805.08	
Assessing and collecting internal revenue	13,027.10	
Paper for internal-revenue stamps	3,770,388.72	
Redemption of internal-revenue stamps	50,229.38	
Punishing violations of internal-revenue laws	25,950.72	
Refunds, reliefs, etc., under internal-revenue laws	30,078.71	
Allowance or drawback under internal-revenue laws	20,331.24	
Payment of judgments, Court of Claims	43,594.48	
Preventing the spread of epidemic diseases	3,343,794.66	
Distinctive paper for United States securities	252,011.75	
Suppressing counterfeiting and other crimes	59,668.07	
Transportation and storage of silver coin	62,311.59	
Propagation, etc., food-fishes	77,653.93	
Expenses under Smithsonian Institution	257,804.74	
Contingent expenses, independent treasury	42,180.00	
Sinking funds, Pacific railroads	88,809.04	
Mail transportation, Pacific railroads	1,326,175.10	
District of Columbia:	1,267,044.65	
Expenses, 50 per cent. payable by the United States	\$4,899,881.31	
Water department, payable from the water fund	275,374.48	
Special trust funds	73,414.18	
		5,248,669.92

CXL REPORT OF THE SECRETARY OF THE TREASURY.

TABLE M.—STATEMENT OF THE NET DISBURSEMENTS (BY WARRANTS) DURING THE FISCAL YEAR ENDED JUNE 30, 1889.

MISCELLANEOUS—Continued.

Buildings and grounds in Washington under Chief Engineer.....	\$164,499.08
Furniture, fuel, lights, etc., State, War, and Navy Department building.....	52,383.35
Completion, maintenance, etc., of Washington Monument.....	58,460.00
Support and treatment of destitute patients.....	17,000.00
Increasing water supply, Washington, D. C.....	107,480.23
Department of Agriculture.....	1,043,412.75
Deficiency in the postal revenues.....	3,868,919.73
Capitol building and grounds.....	234,353.03
Building for Library of Congress.....	146,730.04
Interior Department building.....	6,485.27
Government Hospital for the Insane.....	259,215.53
Columbia Institution for the Deaf and Dumb.....	55,000.00
Freedmen's Hospital and Asylum.....	52,503.33
Howard University.....	23,375.31
National Museum.....	185,022.34
Surveying public and private lands.....	63,756.97
Contingent expenses land offices.....	157,083.84
Geological Survey.....	544,362.99
Hot Springs Reservation, Arkansas.....	6,800.00
Deposits by individuals for surveying public lands.....	82,509.46
Repayment for lands erroneously sold.....	42,669.80
Swamp lands and swamp-land indemnity.....	21,493.32
Depredations on public timber.....	67,891.11
Protecting public lands.....	93,799.07
Five, two, and three per cent. funds to States.....	317,521.09
Photolithographing for the Patent Office.....	72,907.96
Official Gazette, Patent Office.....	40,183.60
Miscellaneous items.....	107,657.71
Total miscellaneous.....	\$53,200,307.49

INTERIOR DEPARTMENT.

Indians.....	6,892,207.78
Pensions.....	87,624,779.11
Total Interior Department.....	94,516,986.89

MILITARY ESTABLISHMENT.

Pay Department.....	12,956,694.02
Pay Department, bounty and miscellaneous.....	1,168,260.69
Commissary Department.....	1,605,936.85
Quartermaster's Department.....	8,307,708.12
Building for cavalry and artillery school, Fort Riley, Kans.....	150,000.00
Purchase and repair of building at New York for Quartermaster's Department.....	86,500.00
Wharf at Fortress Monroe.....	91,000.00
Medical Department.....	552,433.39
Ordnance Department.....	1,396,970.49
Ammunition and arsenals.....	445,084.22
Military Academy.....	82,067.17
Improving rivers and harbors.....	11,208,296.70
Fortifications.....	145,481.92
Construction of military posts, roads, etc.....	602,329.10
National cemeteries, roads, etc.....	313,708.01
Damages by improvement of Fox and Wisconsin Rivers.....	15,318.26
Expenses of recruiting.....	101,030.48
Contingencies of the Army.....	19,424.60
Signal Service.....	601,594.41
Expenses of military convicts.....	3,802.69
Publication of official records of the war of the rebellion.....	38,946.84
Support of National Homes for Disabled Volunteer Soldiers.....	2,388,944.62
Support of Soldiers' Home.....	557,407.14
Soldiers' Home permanent fund and interest account.....	238,963.62
Support of military prison, Fort Leavenworth, Kans.....	84,471.81
Yellowstone National Park.....	25,000.00
Claims, reimbursements, reliefs, etc.....	1,160,928.93
Miscellaneous items.....	86,580.87
Total military establishment.....	44,435,270.85

TABLE M.—STATEMENT OF THE NET DISBURSEMENTS (BY WARRANTS) DURING THE FISCAL YEAR ENDED JUNE 30, 1889—Continued.

NAVAL ESTABLISHMENT.

Pay, etc., of the Navy.....	\$7,841,705.97
Contingent, Navy.....	59,747.42
Marine Corps.....	857,956.12
Naval Academy.....	187,735.70
Navigation.....	179,845.07
Ordnance.....	288,384.06
Equipment and Recruiting.....	1,111,451.57
Yards and Docks.....	1,519,194.76
Medicine and Surgery.....	228,844.07
Provisions and Clothing.....	1,699,687.09
Construction and Repair.....	1,018,687.12
Steam Engineering.....	682,491.50
Increase of the Navy.....	5,630,953.93
Extra pay to officers and men who served in the Mexican war (Navy)...	13,437.33
Mileage, Navy (Graham decision).....	5,959.52
Commissions on new navy yards.....	9,032.19
Miscellaneous items and reliefs.....	43,695.89
Total naval establishment.....	\$21,378,809.31
Interest on the public debt.....	41,001,484.29
Premium on purchase of bonds.....	17,292,362.65
Total net ordinary expenditures.....	299,288,978.25
Redemption of the public debt.....	318,922,412.35
Total expenditures.....	618,211,390.60
Balance in Treasury June 30, 1889.....	673,399,118.18
Grand total.....	1,291,610,508.78

TABLE N.—STATEMENT OF THE NET RECEIPTS AND DISBURSEMENTS (BY WARRANTS) FOR THE QUARTER ENDED SEPTEMBER 30, 1889.

RECEIPTS.

Customs.....	\$58,274,697.04
Internal revenue.....	34,733,244.96
Sales of public lands.....	1,957,706.51
Tax on national banks.....	661,392.98
Repayment of interest by Pacific railroads.....	173,821.83
Customs, fees, fines, penalties, and forfeitures.....	292,323.39
Fees—consular, letters patent, and lands.....	868,920.46
Proceeds of sales of Government property.....	40,070.41
Profits on coinage, etc.....	1,473,943.83
Miscellaneous.....	1,617,210.27
Total net ordinary receipts.....	100,093,328.68
Issues of public debt in excess of redemption.....	22,588,621.00
Balance in the Treasury June 30, 1889.....	673,399,118.18
Total.....	796,081,067.86

DISBURSEMENTS.

Customs.....	\$4,895,898.23
Internal revenue.....	884,944.89
Diplomatic.....	483,269.50
Treasury.....	12,071,307.80
Judiciary.....	1,094,404.33
Interior civil.....	2,013,845.57
Total civil and miscellaneous.....	21,443,670.32
Indians.....	2,024,876.03
Pensions.....	35,487,627.37
Military establishment.....	14,762,047.51
Naval establishment.....	5,476,675.92
Interest on the public debt.....	10,293,457.17
Premium on bonds purchased.....	6,309,387.77
Total net ordinary expenditures.....	85,797,742.09
Redemption of public debt in excess of issues.....	32,474,060.00
Balance in the Treasury September 30, 1889.....	667,809,265.77
Total.....	796,081,067.86

CXLII REPORT OF THE SECRETARY OF THE TREASURY.

TABLE O.—STATEMENT OF RECEIPTS OF THE UNITED STATES FROM MARCH 4, 1789,
30) FROM

Year.	Balance in the Treasury at commencement of year.	Customs.	Internal revenue.	Direct tax.	Public lands.	Miscellaneous.
1791		\$4,399,473.09				\$10,478.10
1792	\$973,905.75	3,443,070.85	\$208,942.81			9,918.65
1793	783,444.51	4,255,306.56	337,705.70			21,410.88
1794	753,661.69	4,801,065.28	274,089.62			53,277.97
1795	1,151,914.17	5,588,461.26	337,755.36			28,317.97
1796	510,442.61	6,567,987.94	475,289.00		\$4,838.13	1,169,415.98
1797	888,905.42	7,549,649.65	575,491.45		83,640.60	399,139.29
1798	1,021,899.04	7,106,061.93	644,357.95		11,963.11	58,192.81
1799	617,451.43	6,010,449.31	779,136.44			86,167.56
1800	2,161,867.77	9,080,922.73	809,396.55	\$734,233.97		152,712.10
1801	2,622,311.99	10,750,778.93	1,048,033.43	534,343.38	167,726.06	945,649.15
1802	3,285,391.00	12,438,235.74	621,898.69	206,565.44	188,628.02	1,600,505.86
1803	5,020,697.64	10,478,417.61	215,179.69	71,679.20	165,675.69	131,845.44
1804	4,825,811.60	11,098,565.33	50,941.29	60,198.44	487,526.79	139,075.53
1805	4,037,005.26	12,936,487.04	21,747.15	21,882.91	540,193.80	40,382.80
1806	3,999,358.99	14,667,698.17	20,101.45	55,763.86	765,245.73	51,121.68
1807	4,558,123.80	15,845,521.61	13,051.40	34,732.56	460,163.27	38,550.42
1808	9,643,850.07	16,363,550.58	8,190.23	19,159.21	647,939.06	21,822.85
1809	9,941,809.96	7,257,506.62	4,034.29	7,517.31	442,252.33	62,162.57
1810	3,848,056.78	8,583,309.31	7,430.63	12,448.68	696,548.22	84,476.84
1811	2,670,276.57	13,313,222.73	2,295.16	7,666.66	1,040,237.53	59,211.22
1812	3,502,305.80	8,958,777.53	4,903.06	859.22	710,427.78	126,165.17
1813	3,862,217.41	13,224,623.25	4,755.04	3,805.52	835,655.14	271,571.00
1814	5,196,542.00	5,998,772.08	1,662,984.82	2,219,497.36	1,135,971.09	164,398.81
1815	1,727,848.63	7,282,942.22	4,678,059.07	2,162,673.41	1,287,959.28	285,282.84
1816	13,106,592.88	36,300,874.88	5,124,708.31	4,253,635.09	1,717,985.03	273,782.35
1817	22,033,519.19	26,283,348.19	2,678,100.77	1,824,187.04	1,991,226.06	109,761.08
1818	14,989,465.48	17,176,385.00	955,270.20	264,333.36	2,606,664.77	57,617.71
1819	1,478,526.74	20,283,608.76	229,593.63	83,650.78	3,274,422.78	57,098.42
1820	2,079,992.38	15,005,612.15	106,200.53	31,586.82	1,635,871.61	61,338.44
1821	1,198,461.21	13,004,447.15	69,027.63	29,349.05	1,212,966.46	152,589.43
1822	1,681,592.24	17,589,761.94	67,665.71	20,961.56	1,803,581.54	452,957.19
1823	4,237,427.55	19,088,433.44	34,242.17	10,337.71	916,523.10	141,129.84
1824	9,463,922.81	17,878,325.71	34,663.37	6,201.96	984,418.15	127,603.60
1825	1,946,597.13	20,098,713.45	25,771.35	2,330.85	1,216,090.56	130,451.81
1826	5,201,650.43	23,341,331.77	21,589.93	6,638.76	1,393,785.09	94,588.66
1827	6,358,686.18	19,712,283.29	19,885.68	2,626.90	1,495,845.26	1,315,722.83
1828	6,688,286.10	23,205,523.64	17,451.54	2,218.81	1,018,308.75	65,126.49
1829	5,972,432.81	22,681,965.91	14,502.74	11,335.05	1,517,176.13	112,648.55
1830	5,765,704.79	21,922,391.39	12,160.62	16,980.59	2,329,350.14	73,227.77
1831	6,014,539.75	24,224,441.77	6,933.51	10,506.01	3,210,815.48	584,124.05
1832	4,502,914.45	28,465,237.24	11,630.65	6,791.13	2,623,381.03	270,410.61
1833	2,011,777.55	29,032,508.91	394.12	394.12	3,967,682.55	470,096.67
1834	11,702,905.31	16,214,957.15	4,196.09	18.80	4,857,600.69	480,812.32
1835	8,892,858.42	19,391,310.59	10,459.48	4,263.33	14,757,600.75	759,972.13
1836	26,749,803.96	23,409,940.53	370.00	728.79	24,877,179.86	2,245,902.23
1837	46,708,436.00	11,169,290.39	5,493.84	1,687.70	6,776,236.52	2,001,444.59
1838	37,327,252.69	16,158,860.36	2,467.27		8,730,945.66	6,410,348.45
1839	36,891,196.94	23,137,924.81	2,553.82	756.22	7,361,576.40	979,939.86
1840	33,157,503.68	13,499,502.17	1,682.25		3,411,818.63	2,567,112.28
1841	29,963,163.46	14,487,216.74	3,261.36		1,365,627.42	1,004,054.75
1842	28,685,111.08	18,187,908.76	495.00		1,335,797.52	451,995.97
1843*	30,521,979.44	7,046,843.91	103.25		898,158.18	285,895.02
1844	39,186,284.74	26,183,570.94	1,777.34		2,059,939.80	1,075,419.70
1845	36,742,829.62	27,528,112.70	3,517.12		2,077,022.30	361,453.08
1846	36,194,274.81	26,712,687.87	2,897.26		2,094,452.48	289,950.13
1847	38,261,959.65	23,747,804.66	375.00		2,498,355.20	220,808.30
1848	33,079,276.43	31,757,070.96	375.00		3,328,642.56	612,610.69
1849	29,416,612.45	28,346,738.82			1,688,959.55	685,379.13
1850	32,827,082.69	39,668,686.42			1,859,894.25	2,064,308.21
1851	35,871,753.31	49,017,567.92			2,352,305.30	1,185,166.11
1852	40,168,353.25	47,339,326.62			2,043,239.58	464,249.40
1853	43,338,860.02	58,931,865.52			1,667,084.99	988,081.17
1854	50,261,901.09	64,224,190.27			8,470,798.39	1,105,352.74
1855	48,591,073.41	53,025,794.21			11,497,049.07	827,731.40
1856	47,677,672.13	61,022,863.50			8,917,644.93	1,116,190.81
1857	49,108,229.80	63,875,905.05			3,829,486.64	1,259,920.88
1858	46,802,855.00	41,789,620.96			3,513,715.87	1,352,029.13
1859	35,113,334.22	49,565,824.38			1,756,687.30	1,454,596.24
1860	33,193,248.60	53,187,511.87			1,778,557.71	1,098,530.25
1861	32,979,530.78	39,582,125.64			870,658.54	1,023,515.31
1862	30,963,857.83	49,056,397.62		1,793,331.73	152,203.77	915,327.97
1863	46,965,304.87	69,059,042.40	37,640,787.95	1,485,103.61	167,617.17	3,741,794.38
1864	36,523,046.13	102,316,152.99	109,741,134.10	475,648.96	588,333.29	30,291,701.86
1865	134,433,738.44	84,928,260.60	209,404,215.25	1,200,373.03	996,553.31	25,441,556.00

*For the half-year from Jan.,

RECEIPTS, 1789-1889.

CXLIII

TO JUNE 30, 1889, BY CALENDAR YEARS TO 1843 AND BY FISCAL YEARS (ENDED JUNE THAT TIME.

Year.	Dividends.	Net ordinary receipts.	Interest.	Premiums.	Receipts from loans and Treasury notes.	Gross receipts.	Unavail-able.
1791		\$4,409,951.19			\$361,391.34	\$4,771,342.53	
1792	\$8,028.00	3,669,960.31			5,102,498.45	8,772,458.76	
1793	38,500.00	4,652,293.14			1,797,272.01	6,450,195.15	
1794	303,472.00	5,431,904.87			4,007,950.78	9,439,855.65	
1795	160,000.00	6,114,534.59	\$4,800.00		3,396,424.00	9,515,758.59	
1796	160,000.00	8,377,529.65	42,800.00		320,000.00	8,740,329.65	
1797	80,960.00	8,688,780.99			70,000.00	8,758,780.99	
1798	79,920.00	7,900,495.80	58,675.00		200,000.00	8,179,170.80	
1799	71,040.00	7,546,813.31			5,000,000.00	12,546,813.31	
1800	71,040.00	10,848,749.10			1,565,229.24	12,413,978.34	
1801	88,800.00	12,935,330.95	10,125.00			12,945,455.95	
1802	39,960.00	14,995,793.95				14,995,793.95	
1803		11,064,097.63				11,064,097.63	
1804		11,826,307.38				11,826,307.38	
1805		13,560,693.20				13,560,693.20	
1806		15,559,931.07				15,559,931.07	
1807		16,398,019.26				16,398,019.26	
1808		17,060,661.93				17,060,661.93	
1809		7,773,473.12				7,773,473.12	
1810		9,384,214.28			2,750,000.00	12,134,214.28	
1811		14,422,634.09				14,422,634.09	
1812		9,801,132.76				9,801,132.76	
1813		14,940,409.95	300.00		12,837,900.00	22,639,022.76	
1814		11,181,625.16	85.79		26,184,135.00	40,524,844.95	
1815		15,696,816.82	11,541.74	\$32,107.64	23,377,826.00	34,569,536.95	
1816		47,676,985.06	68,065.16	686.09	35,220,871.40	50,961,237.60	
1817	202,426.30	35,099,049.74	267,819.14		9,425,084.91	57,171,421.82	
1818	525,000.00	21,585,171.04	412.62		466,723.45	33,833,582.33	
1819	675,000.00	24,603,374.37			8,353.00	21,593,956.66	
1820	1,000,000.00	17,840,669.55		40,000.00	2,291.00	24,065,065.37	
1821	105,000.00	14,573,379.72			3,000,824.13	20,861,493.68	
1822	297,500.00	20,232,427.94			5,000,324.00	19,573,703.72	
1823	350,000.00	20,540,666.26				20,232,427.94	
1824	350,000.00	19,381,212.79			5,000,000.00	20,540,666.26	
1825	367,500.00	21,840,858.02			5,000,000.00	24,381,212.79	
1826	402,500.00	25,260,434.21				26,840,858.02	
1827	420,000.00	22,966,363.96				25,260,434.21	
1828	455,000.00	24,763,629.23				22,966,363.96	
1829	490,000.00	24,827,627.38				24,763,629.23	
1830	490,000.00	24,844,116.51				24,827,627.38	
1831	490,000.00	28,526,820.82				24,844,116.51	
1832	490,000.00	31,867,450.66				28,526,820.82	
1833	474,985.00	33,948,426.25				31,867,450.66	\$1,889.50
1834	234,349.50	31,791,935.55				33,948,426.25	
1835	506,480.82	35,430,087.10				21,791,935.55	
1836	292,674.67	50,826,796.08				35,430,087.10	
1837		24,954,153.04			2,992,989.15	50,826,796.08	
1838		26,302,561.74			12,716,820.86	27,947,142.19	63,288.35
1839		31,482,749.61			3,857,276.21	39,019,382.60	
1840		19,480,115.33			5,589,547.51	35,340,025.82	1,458,782.93
1841		16,860,160.27			13,659,317.38	25,069,662.84	37,469.25
1842		19,976,197.25			14,808,735.64	30,519,477.65	
1843*		8,231,001.26		71,700.83	12,479,708.36	34,784,932.89	11,188.00
1844		29,320,707.78		666.60	1,877,181.35	20,782,410.45	
1845		29,970,105.80				31,198,555.73	
1846		29,699,967.74				29,970,105.80	28,251.90
1847		26,467,403.16		28,365.91	28,872,399.45	29,699,967.74	
1848		35,698,699.21		37,080.00	21,256,700.00	55,368,168.52	30,000.00
1849		30,721,077.50		487,065.48	28,588,750.00	56,992,479.21	
1850		43,592,888.88		10,550.00	4,045,950.00	59,796,382.98	
1851		52,565,039.33		4,264.92	203,400.00	47,649,898.88	
1852		49,846,815.60			46,300.00	52,762,704.25	
1853		61,587,031.68		22.50	16,350.00	49,893,115.60	
1854		73,800,341.40			2,001.67	61,603,404.18	103,301.97
1855		65,350,574.68			800.00	73,802,343.07	
1856		74,056,699.24			200.00	65,351,374.68	
1857		68,965,312.57			3,900.00	74,056,899.24	
1858		46,655,365.96			23,717,300.00	68,969,212.57	
1859		52,777,107.92		709,357.72	28,287,500.00	70,372,665.96	
1860		56,054,599.83		10,008.00	20,776,800.00	81,673,965.64	15,408.84
1861		41,476,299.49		33,630.90	41,861,709.74	76,841,407.83	
1862		51,919,261.09		68,400.00	529,692,460.50	83,371,640.13	
1863		112,094,945.51		602,345.44	776,682,361.57	581,680,121.59	11,110.81
1864		248,412,971.20		21,174,101.01	1,128,873,945.36	889,379,652.52	6,000.01
1865		322,031,158.19		11,683,446.89	1,472,224,740.85	393,461,017.57	9,210.40
						805,939,345.93	6,095.11

uary 1 to June 30, 1843.

CXLIV REPORT OF THE SECRETARY OF THE TREASURY.

TABLE O.—STATEMENT OF THE RECEIPTS OF THE UNITED

Year.	Balance in the Treasury at commencement of year.	Customs.	Internal revenue.	Direct tax.	Public lands.	Miscellaneous.
1866	\$33,933,657.89	\$179,046,651.58	\$309,226,813.42	\$1,974,754.12	\$665,031.03	\$29,036,314.23
1867	160,817,099.73	176,417,810.88	266,027,537.43	4,200,233.70	1,163,575.76	15,037,522.15
1868	198,076,437.09	164,464,599.56	191,087,589.41	1,788,145.85	1,342,715.41	17,745,408.59
1869	158,936,032.87	180,048,426.63	158,356,460.86	765,685.61	4,020,344.34	13,997,338.65
1870	183,781,985.76	194,538,374.44	184,899,756.49	229,102.88	3,350,481.76	12,942,118.30
1871	177,604,116.51	206,270,408.05	143,098,153.63	580,355.37	2,388,646.68	22,093,541.21
1872	138,019,122.15	216,370,286.77	130,642,177.72	315,254.51	2,575,714.19	15,106,051.23
1873	134,666,001.85	188,089,522.70	113,720,314.14	-----	2,882,312.38	17,161,270.05
1874	159,293,673.41	163,103,833.69	102,409,784.90	-----	1,852,428.93	32,575,043.32
1875	178,833,339.54	137,167,722.35	110,007,493.58	-----	1,413,640.17	15,431,915.31
1876	172,804,061.32	148,071,084.61	116,700,732.03	93,798.80	1,129,466.95	24,070,602.31
1877	149,909,377.21	130,056,493.07	118,630,407.83	-----	976,253.68	30,437,487.42
1878	214,887,645.88	130,170,680.20	110,581,624.74	-----	1,079,743.37	15,614,728.09
1879	286,591,453.88	137,250,047.70	113,561,610.58	-----	924,781.66	20,585,697.49
1880	386,832,588.65	186,522,064.60	124,009,373.92	30.85	1,016,506.60	21,978,525.01
1881	231,940,064.44	198,159,676.02	135,264,385.61	1,516.89	2,201,863.17	25,154,850.98
1882	280,607,668.37	220,410,730.25	146,407,595.45	160,141.69	4,753,140.37	31,703,042.52
1883	275,450,903.53	214,706,496.98	144,720,368.98	108,156.90	7,955,864.42	30,796,695.02
1884	374,189,081.98	195,067,489.76	121,586,072.51	70,720.75	9,810,705.01	21,984,881.89
1885	424,941,403.07	181,471,899.34	112,498,725.54	-----	5,705,986.44	24,014,055.06
1886	521,794,026.26	192,905,023.44	116,805,936.48	108,239.94	5,630,999.34	20,989,527.86
1887	520,848,755.46	217,266,893.13	118,823,391.22	32,892.05	9,254,286.42	26,005,814.84
1888	512,851,434.36	219,091,173.63	124,296,871.98	1,565.82	11,202,017.23	24,674,446.10
1889	659,449,099.94	223,832,741.09	130,881,513.92	-----	8,038,651.79	24,297,151.44
-----	6,301,895,590.59	3,823,467,842.36	3,823,467,842.36	28,131,990.32	270,117,833.60	643,049,425.73

*Amount heretofore credited to the Treasurer as

RECEIPTS, 1789-1889.

CXLV

STATES FROM MARCH 4, 1789, TO JUNE 30, 1889, ETC.—Continued.

Year.	Dividends.	Net ordinary receipts.	Interest.	Premiums.	Receipts from loans and Treasury notes.	Gross receipts.	Unavailable.
1866	\$519,949,564.38	.....	\$38,083,055.68	\$712,851,553.05	\$1,270,884,173.11	\$172,094.20
1867	462,846,679.92	.....	27,787,330.35	640,426,910.29	1,131,060,920.56	721,827.93
							2,675,918.19
1868	376,434,453.82	.....	29,203,629.50	625,111,433.20	1,030,749,516.52	.....
1869	357,188,256.09	.....	13,755,491.12	238,678,081.06	699,621,828.27	*2,070.73
1870	395,959,833.87	.....	15,295,043.76	285,474,496.00	696,729,973.63	.....
1871	374,431,104.94	.....	8,892,839.95	269,768,523.47	652,092,468.36	*3,396.18
1872	364,694,229.91	.....	9,412,637.65	305,047,054.00	679,153,921.56	*18,228.35
1873	322,177,673.78	.....	11,560,530.89	214,931,017.00	548,669,221.67	*3,047.80
1874	299,941,090.84	.....	5,037,665.22	439,272,535.46	744,251,291.52	12,691.40
1875	284,020,771.41	.....	3,979,279.69	387,971,556.00	675,971,607.10	.....
1876	290,066,584.70	.....	4,029,280.58	397,455,808.00	691,551,673.28	.....
1877	281,000,642.00	.....	405,776.58	348,871,749.00	630,278,167.58	.....
1878	257,446,776.40	.....	817,102.30	404,581,201.00	662,345,079.70	.....
1879	272,322,136.83	.....	1,505,047.63	792,807,643.00	1,066,634,827.46	.....
1880	333,526,500.98	.....	110.00	211,814,103.00	545,340,713.98	.....
1881	360,782,292.57	.....	.....	113,750,534.00	474,532,826.57	.....
1882	403,525,250.28	.....	.....	120,945,724.00	524,470,974.28	.....
1883	398,287,581.95	.....	.....	555,942,564.00	954,230,145.95	.....
1884	348,519,869.92	.....	.....	208,877,886.00	555,397,755.92	*1,500.00
1885	323,690,706.38	.....	.....	245,196,363.00	568,887,069.38	47,097.65
1886	336,439,727.06	.....	.....	116,314,850.00	452,754,577.06	.....
1887	371,403,277.66	.....	.....	154,440,900.00	525,844,177.66	7,997.64
1888	379,266,074.76	.....	.....	285,016,650.00	664,282,724.76	.....
1889	387,050,058.84	.....	.....	245,111,750.00	632,161,408.84	.....
	\$9,720,136.29	11,076,382,818.89	\$485,224.45	204,259,220.83	12,640,890,468.84	23,922,017,733.01	2,715,461.82

unavailable and since recovered and charged to his account.

CXLVI REPORT OF THE SECRETARY OF THE TREASURY.

TABLE P.—STATEMENT OF EXPENDITURES OF THE UNITED STATES FROM MARCH 4, JUNE 30) FROM

Year.	War.	Navy.	Indians.	Pensions.	Miscellaneous.
1791.....	\$632,804.03	.....	\$27,000.00	\$175,813.88	\$1,083,971.61
1792.....	1,100,702.09	.....	13,648.85	109,243.15	4,672,664.38
1793.....	1,130,248.08	.....	27,282.83	80,087.81	511,451.01
1794.....	2,639,097.59	\$61,408.97	13,042.46	81,399.24	750,350.74
1795.....	2,480,910.13	410,562.03	23,475.68	68,673.22	1,378,920.66
1796.....	1,260,263.84	274,784.04	113,563.98	100,843.71	801,847.58
1797.....	1,039,402.46	382,631.89	62,396.58	92,256.97	1,259,422.62
1798.....	2,009,522.30	1,381,347.78	16,470.09	104,845.33	1,139,524.94
1799.....	2,466,946.98	2,558,081.84	20,302.19	95,444.03	1,039,391.68
1800.....	2,560,878.77	3,448,716.03	31.22	64,130.73	1,337,613.22
1801.....	1,672,944.06	2,111,424.00	9,000.00	73,533.37	1,114,768.45
1802.....	1,179,148.25	915,561.87	94,000.00	85,440.39	1,462,929.40
1803.....	822,056.85	1,215,230.53	60,000.00	62,902.10	1,842,635.76
1804.....	875,423.93	1,189,832.75	116,500.00	80,092.80	2,191,009.43
1805.....	712,781.28	1,597,500.00	196,500.00	81,854.59	3,768,598.75
1806.....	1,224,355.36	1,849,641.44	234,200.00	81,875.53	2,890,137.01
1807.....	1,288,085.91	1,722,064.47	205,425.00	70,500.00	1,697,897.51
1808.....	2,900,834.40	1,884,067.80	213,575.00	82,576.04	1,423,285.61
1809.....	3,345,772.17	2,427,758.80	357,503.84	87,833.54	1,215,803.79
1810.....	2,294,323.94	1,654,244.20	177,625.00	83,744.16	1,101,144.98
1811.....	2,032,828.19	1,965,566.59	151,875.00	75,043.88	1,367,291.40
1812.....	11,817,798.24	3,959,365.15	277,845.00	81,402.10	1,683,088.21
1813.....	19,652,013.02	6,446,600.10	167,358.28	86,969.91	1,729,435.61
1814.....	20,350,806.86	7,311,290.60	167,394.86	90,164.36	2,208,029.70
1815.....	14,794,284.22	8,660,000.25	530,750.00	69,656.00	2,698,870.47
1816.....	16,012,096.80	3,908,278.30	274,512.16	188,804.15	2,989,741.17
1817.....	8,004,236.53	3,314,598.49	319,403.71	297,374.43	3,518,936.76
1818.....	5,062,715.10	2,953,695.00	505,704.27	890,719.90	3,835,839.51
1819.....	6,506,300.37	3,847,640.42	463,181.39	2,415,939.85	3,067,211.41
1820.....	2,630,392.31	4,387,990.00	315,750.01	3,208,376.31	2,592,021.94
1821.....	4,461,291.78	3,319,243.06	477,005.44	242,817.25	2,223,121.54
1822.....	3,111,981.48	2,224,458.98	575,007.41	1,948,199.40	1,967,996.24
1823.....	3,096,924.43	2,503,765.83	380,781.82	1,780,588.52	2,022,093.99
1824.....	3,340,939.85	2,904,581.56	429,987.90	1,499,326.59	7,155,308.81
1825.....	3,659,914.18	3,049,083.86	724,106.44	1,308,810.57	2,748,544.89
1826.....	3,943,194.37	4,218,902.45	743,447.83	1,556,593.83	2,600,177.79
1827.....	3,948,977.88	4,263,877.45	750,624.88	976,138.86	2,713,476.58
1828.....	4,145,544.56	3,918,786.44	705,084.24	850,573.57	3,676,052.64
1829.....	4,724,291.07	3,308,745.47	576,344.74	949,594.47	3,082,284.65
1830.....	4,767,128.88	3,239,428.63	622,262.47	1,363,297.31	3,237,416.04
1831.....	4,841,835.55	3,856,183.07	930,738.04	1,170,665.14	3,064,646.10
1832.....	5,446,034.88	3,956,370.29	1,352,419.75	1,184,422.40	4,577,141.45
1833.....	6,704,019.10	3,901,356.75	1,802,980.93	4,589,152.40	5,716,245.93
1834.....	5,696,189.38	3,956,260.42	1,003,953.20	3,364,285.30	4,404,728.95
1835.....	5,759,156.89	3,864,939.06	1,706,444.48	1,954,711.32	4,229,698.53
1836.....	11,747,345.25	5,807,718.23	5,037,022.88	2,682,797.96	5,393,279.72
1837.....	13,682,730.80	6,646,914.53	4,348,036.19	2,672,162.45	9,883,370.27
1838.....	12,897,224.16	6,131,580.53	5,504,191.34	2,156,057.29	7,160,664.76
1839.....	8,916,995.80	6,182,294.25	2,528,917.28	3,142,750.51	5,725,990.89
1840.....	7,095,267.23	6,113,896.89	2,331,794.86	2,603,562.17	5,995,398.96
1841.....	8,801,610.24	6,001,076.97	2,514,837.12	2,388,434.51	6,490,881.45
1842.....	6,610,438.02	8,397,242.99	1,199,099.68	1,378,931.33	6,775,624.61
1843.....	2,908,671.95	3,727,711.53	578,371.00	839,041.12	3,202,713.00
1844.....	5,218,183.66	6,498,199.11	1,256,532.39	2,032,008.99	5,645,183.86
1845.....	5,746,291.28	6,297,177.89	1,539,351.35	2,400,788.11	5,911,760.98
1846.....	10,413,370.58	6,455,013.92	1,027,693.64	1,811,097.56	6,711,283.89
1847.....	35,840,030.33	7,900,635.76	1,430,411.30	1,744,883.63	6,885,608.35
1848.....	27,688,334.21	9,408,476.02	1,252,296.81	1,227,496.48	5,650,851.25
1849.....	14,558,473.26	9,786,705.92	1,374,161.55	1,328,867.64	12,885,333.24
1850.....	9,687,024.58	7,904,724.66	1,663,591.47	1,866,886.02	16,043,763.86
1851.....	12,161,965.11	8,880,581.38	2,829,801.77	2,293,377.22	17,888,992.18
1852.....	8,521,506.19	8,918,842.10	3,043,576.04	2,401,858.78	17,504,171.45
1853.....	9,910,498.49	11,067,789.53	3,880,494.12	1,756,306.20	17,463,068.01
1854.....	11,722,282.87	10,790,096.32	1,550,339.55	1,232,665.00	26,672,144.68
1855.....	14,648,074.07	13,327,095.11	2,772,990.78	1,477,612.33	24,090,425.43
1856.....	16,963,160.51	14,074,834.64	2,644,263.97	1,296,229.65	31,794,038.87
1857.....	19,159,150.87	12,651,694.61	4,354,418.87	1,310,380.58	28,565,498.77
1858.....	25,679,121.63	14,053,264.64	4,978,266.18	1,219,768.30	26,400,016.42
1859.....	23,154,720.53	14,690,927.90	4,390,534.53	1,222,222.71	23,797,544.40
1860.....	16,472,202.72	11,514,649.83	2,991,121.54	1,100,802.32	27,977,978.30
1861.....	23,001,530.67	12,387,156.52	2,865,481.17	1,034,599.73	23,327,287.69
1862.....	389,173,562.29	42,640,353.09	2,327,948.37	852,170.47	21,985,862.59
1863.....	603,314,411.82	63,261,235.31	3,152,032.70	1,078,513.36	23,198,382.37
1864.....	690,391,048.66	85,704,963.74	2,629,975.97	4,985,473.90	27,572,216.87

* For the half year from Jan

EXPENDITURES, 1789-1889.

CXLVII

1789, TO JUNE 30, 1889, BY CALENDAR YEARS TO 1843 AND BY FISCAL YEARS (ENDED THAT TIME.

Year.	Net ordinary ex- penditures.	Premiums.	Interest.	Public debt.	Gross expendi- tures.	Balance in Treasury at the end of the year.
1791	\$1,919,589.52		\$1,177,863.03	\$699,984.23	\$3,797,436.78	\$973,905.75
1792	5,896,258.47		2,373,611.28	693,050.25	8,962,920.00	783,444.51
1793	1,749,070.73		2,097,859.17	2,633,048.07	6,479,977.97	753,661.69
1794	3,545,299.00		2,752,523.04	2,743,771.13	9,041,593.17	1,151,924.17
1795	4,362,541.72		2,947,059.06	2,841,639.37	10,151,240.15	516,442.61
1796	2,551,303.15		3,239,347.68	2,577,126.01	8,367,776.84	888,955.42
1797	2,836,110.52		3,172,516.73	2,617,250.12	8,625,877.37	1,021,899.04
1798	4,651,710.42		2,955,875.90	976,032.09	8,583,618.41	617,451.43
1799	6,480,166.72		2,815,651.41	1,706,578.84	11,002,396.97	2,161,867.77
1800	7,411,369.97		3,402,601.04	1,138,563.11	11,952,534.12	2,623,311.99
1801	4,981,669.90		4,411,830.06	2,879,876.98	12,273,376.94	3,295,891.00
1802	3,737,079.91		4,239,172.16	5,294,235.24	13,270,487.31	5,020,697.64
1803	4,002,824.24		3,949,462.36	3,306,697.07	11,258,983.67	4,825,811.60
1804	4,452,858.91		4,185,048.74	3,977,206.07	12,615,113.72	4,037,005.26
1805	6,357,234.62		2,657,114.22	4,583,960.63	13,598,309.47	3,999,388.99
1806	6,080,209.36		3,368,968.26	572,018.64	15,021,196.26	4,538,123.80
1807	4,984,572.89		3,369,578.48	2,934,141.62	11,292,292.99	9,643,850.07
1808	6,504,338.85		2,557,074.23	7,701,288.96	16,762,702.04	9,941,809.96
1809	7,414,672.14		2,866,074.90	3,586,479.26	13,867,226.30	3,848,056.78
1810	5,311,082.28		3,163,671.09	4,835,241.12	13,309,994.49	2,672,276.57
1811	5,592,604.86		2,585,435.57	5,414,564.43	13,592,604.86	3,502,305.80
1812	17,829,498.70		2,451,272.57	1,998,349.88	22,279,121.15	3,862,217.41
1813	28,082,396.92		3,599,455.22	7,508,668.22	39,190,520.36	5,196,542.00
1814	30,127,086.38		4,593,239.04	3,307,304.90	38,028,230.32	1,727,848.63
1815	26,953,571.00		5,990,090.24	6,638,832.11	39,582,493.35	13,106,592.86
1816	29,373,432.58		7,822,923.34	17,048,139.59	48,244,495.51	22,033,519.19
1817	15,454,609.92		4,536,282.55	20,886,753.57	40,877,646.04	14,989,465.48
1818	13,808,673.78		6,209,954.03	15,086,247.59	35,104,875.40	1,478,526.74
1819	16,900,273.44		5,211,730.56	2,492,185.73	24,004,199.73	2,079,992.38
1820	13,134,530.57		5,151,004.32	3,477,489.96	21,763,024.85	1,198,461.21
1821	10,723,479.07		5,126,073.79	3,241,019.83	19,090,572.69	1,681,592.24
1822	9,827,643.51		5,172,788.79	2,676,160.33	17,676,592.63	4,237,427.55
1823	9,784,154.59		4,922,475.40	607,541.01	15,314,171.00	9,463,922.81
1824	15,330,144.71		4,943,557.93	11,624,835.83	31,838,538.47	1,946,597.13
1825	11,490,450.90		4,366,757.40	7,728,587.38	23,585,804.72	5,201,650.43
1826	13,062,316.27		3,975,542.95	7,065,599.24	24,103,298.46	6,358,686.18
1827	12,653,095.65		3,486,071.51	6,517,596.88	22,656,764.04	6,668,286.10
1828	13,296,041.45		3,098,800.60	9,064,637.47	25,459,479.52	5,972,435.81
1829	12,641,210.40		2,542,843.23	9,860,304.77	25,044,358.40	5,755,704.79
1830	13,229,533.33		1,912,574.93	9,443,173.29	24,585,281.55	6,014,539.75
1831	13,864,067.90		1,373,748.74	14,800,629.48	30,038,446.12	4,502,914.45
1832	16,516,388.77		772,561.50	17,067,747.79	34,356,098.06	2,011,777.55
1833	22,713,755.11		303,796.87	1,239,746.51	24,257,298.49	11,702,905.31
1834	18,425,417.25		202,152.98	5,074,412.21	24,601,982.44	8,892,858.42
1835	17,514,950.28		57,863.08	328.20	17,573,141.56	26,749,803.96
1836	30,868,164.04				30,868,164.04	46,708,436.00
1837	37,243,214.24			21,822.91	37,265,037.15	37,327,252.69
1838	33,849,718.08		14,996.48	5,590,723.79	39,455,438.35	36,891,196.94
1839	26,496,948.73		399,833.89	10,718,153.53	37,614,936.15	33,157,503.68
1840	24,139,920.11		174,598.08	3,912,015.62	28,226,533.81	29,963,163.46
1841	26,196,840.29		284,977.55	5,315,712.19	31,797,530.03	28,685,111.08
1842	24,361,336.59		773,549.85	7,801,990.09	32,936,876.53	30,521,979.44
1843*	11,256,508.60		523,583.91	338,012.64	12,118,105.15	39,186,284.74
1844	20,650,108.01		1,833,452.13	11,158,450.71	33,642,010.85	36,742,829.62
1845	21,895,369.61	\$18,231.43	1,040,458.18	7,536,349.49	30,400,408.71	36,194,274.81
1846	26,418,459.59		842,723.27	371,100.04	27,632,282.90	38,261,959.65
1847	53,801,569.37		1,119,214.72	5,600,067.65	60,520,851.74	33,079,276.43
1848	45,227,454.77		2,390,765.88	13,036,922.54	60,655,143.19	29,416,612.45
1849	39,933,542.61	82,865.81	3,565,535.78	12,804,478.54	56,386,422.74	32,827,082.69
1850	37,165,990.09		3,782,393.03	3,656,335.14	44,604,718.26	35,871,753.31
1851	44,054,717.66	69,713.19	3,696,760.75	654,912.71	48,476,104.31	40,158,353.25
1852	40,389,954.56	170,063.42	4,000,297.80	2,152,293.05	46,712,608.83	43,338,860.02
1853	44,078,156.35	420,498.64	3,665,832.74	6,412,574.01	54,577,061.74	50,261,901.09
1854	51,967,528.42	2,877,818.69	3,070,926.69	17,556,896.95	75,473,170.75	48,591,073.41
1855	56,316,197.72	872,047.39	2,314,464.99	6,662,065.86	66,164,775.92	47,777,672.18
1856	66,772,527.64	385,372.90	1,953,822.37	3,614,618.66	72,726,341.57	49,108,229.80
1857	66,041,143.70	363,572.39	1,593,265.23	3,276,606.05	71,274,587.37	46,802,855.00
1858	72,330,437.17	574,443.08	1,652,055.67	7,505,250.82	82,062,186.74	35,113,334.22
1859	66,355,950.07		2,637,649.70	14,685,043.15	83,678,642.92	33,193,248.60
1860	60,056,754.71		3,144,120.94	13,854,250.00	77,055,125.65	32,979,530.78
1861	62,616,055.78		4,034,157.30	18,737,100.00	83,387,313.08	30,963,857.83
1862	456,379,896.81		13,190,344.84	96,097,322.09	565,667,563.74	46,965,304.87
1863	694,004,575.56		24,729,700.62	181,081,635.07	899,815,911.25	36,523,046.13
1864	811,283,676.14		53,685,421.69	430,572,014.03	295,541,114.86	134,433,738.44

uary 1 to June 30, 1843.

FI 89—X

CXLVIII REPORT OF THE SECRETARY OF THE TREASURY

TABLE P.—STATEMENT OF THE EXPENDITURES OF THE UNITED

Year.	War.	Navy.	Indians.	Pensions.	Miscellaneous.
1865.....	\$1,030,690,400.06	\$122,617,434.07	\$5,059,360.71	\$16,347,621.34	\$42,989,383.10
1866.....	283,154,676.06	43,285,662.00	3,295,729.32	15,605,549.88	40,613,114.17
	3,568,638,312.28	717,551,816.39	103,369,211.42	119,607,656.01	643,604,554.33
	*3,621,780.07	*77,992.17	*53,286.61	*9,737.87	*718,769.52
1867.....	3,572,260,092.35	717,629,808.56	103,422,498.03	119,617,393.88	644,323,323.85
1868.....	95,224,415.63	31,034,011.04	4,642,531.77	20,936,551.71	51,110,223.72
1869.....	123,246,648.62	25,775,502.72	4,100,682.32	23,782,386.78	53,009,867.67
1870.....	78,501,990.61	20,000,757.07	7,042,923.08	28,476,621.78	56,474,061.53
1871.....	57,655,675.40	21,780,229.87	3,407,938.15	28,340,202.17	53,237,461.56
1872.....	35,799,991.82	19,431,027.21	7,426,997.44	34,443,894.88	60,481,016.23
1873.....	35,372,157.20	21,249,809.99	7,061,728.82	28,533,402.76	60,984,757.42
1874.....	46,323,138.31	23,526,256.79	7,951,704.88	29,359,426.86	73,328,110.06
1875.....	42,313,927.22	30,932,587.42	6,692,462.09	29,038,414.66	85,141,593.61
1876.....	41,120,645.98	21,497,626.27	8,384,656.82	29,456,216.22	71,070,702.98
1877.....	38,070,888.04	18,963,309.82	5,966,558.17	28,257,385.69	73,599,661.04
1878.....	37,082,735.90	14,959,935.36	5,277,007.22	27,963,752.27	58,926,532.53
1879.....	32,154,147.85	17,365,301.37	4,629,280.28	27,137,019.08	58,177,703.57
1880.....	40,425,600.73	15,125,126.84	5,206,109.08	35,121,482.39	65,741,555.49
1881.....	38,116,916.22	13,636,984.74	5,945,457.09	56,777,174.44	54,713,529.70
1882.....	40,466,460.55	15,686,671.66	6,514,161.09	50,059,279.62	64,416,324.71
1883.....	43,570,494.19	15,932,046.26	9,736,747.40	61,345,193.95	57,219,750.98
1884.....	48,911,382.93	15,283,437.17	7,362,690.34	66,012,573.64	68,678,022.21
1885.....	39,429,603.36	17,292,601.44	6,475,999.29	55,429,228.06	70,920,433.70
1886.....	42,670,578.47	16,021,079.67	6,552,494.63	56,102,267.49	87,494,258.38
1887.....	34,324,152.74	13,907,887.74	6,099,168.17	63,404,864.03	74,166,929.85
1888.....	38,561,025.85	15,141,128.80	6,194,522.69	75,029,101.79	85,264,825.59
1889.....	38,522,436.11	16,926,437.65	6,249,307.87	80,288,508.77	72,952,260.80
1889.....	44,435,270.85	21,378,809.31	6,892,207.78	87,624,779.11	80,664,064.26
Total.....	4,684,560,437.53	1,159,478,373.67	249,235,724.48	1,142,537,132.03	2,177,097,871.50

*Outstanding

NOTE.—This statement is made from warrants paid by the Treasurer up to June 30, 1866. The

EXPENDITURES, 1789-1889.

CXLIX

STATES FROM MARCH 4, 1789, TO JUNE 30, 1889, ETC.—Continued.

Year.	Net ordinary expenditures.	Premiums.	Interest.	Public debt.	Gross expenditures.	Balance in Treasury at the end of the year.
1865	\$1,217,704,199.28	\$1,717,900.11	\$77,395,090.30	\$609,616,141.68	\$1,906,433,331.37	\$33,933,657.89
1866	385,954,731.43	58,476.51	133,067,624.91	620,263,249.10	1,139,344,081.95	165,301,654.76
	5,152,771,550.43	7,611,003.56	502,689,519.27	2,374,677,103.12	8,037,749,176.38	
	*4,481,566.24	.....	*2,888.48	*100.31	*4,484,555.03	*4,484,555.03
1867	5,157,253,116.67	7,611,003.56	502,692,407.75	2,374,677,203.43	8,042,233,731.41	160,817,099.73
1868	202,647,733.87	10,813,349.38	143,781,591.91	735,536,980.11	1,093,079,655.27	198,076,537.09
1869	229,915,088.11	7,001,151.04	140,424,045.71	692,549,685.88	1,069,889,970.74	158,936,082.87
1870	190,496,354.95	1,674,680.05	130,694,242.80	261,912,718.31	584,777,996.11	183,781,985.76
1871	164,421,507.15	15,996,555.60	129,235,498.00	393,254,282.13	702,907,842.88	177,604,116.51
1872	157,583,827.58	9,016,794.74	125,576,565.93	399,503,670.65	691,680,858.90	138,019,122.15
1873	153,201,856.19	6,958,266.76	117,357,839.72	405,007,307.54	682,525,270.21	134,066,001.85
1874	180,488,636.90	5,105,919.99	104,750,688.44	233,699,352.58	524,044,597.91	159,293,673.41
1875	194,118,985.00	1,395,073.53	107,119,815.21	422,065,060.29	724,698,933.99	178,833,339.54
1876	171,529,848.27	.....	103,093,544.57	407,377,492.48	682,000,885.32	172,804,061.32
1877	164,857,813.36	.....	100,243,271.23	449,345,272.80	714,446,357.39	149,909,377.21
1878	144,209,963.28	.....	97,124,511.57	323,963,424.05	565,290,898.91	214,887,645.88
1879	134,463,452.15	.....	102,500,874.65	353,676,944.90	590,641,271.70	286,591,453.88
1880	161,619,934.53	.....	105,327,949.00	699,445,809.16	966,393,692.69	386,832,588.65
1881	169,090,062.25	2,795,820.42	95,757,575.11	432,530,280.41	700,233,238.19	231,940,064.44
1882	177,142,897.63	1,061,248.78	82,608,741.18	165,152,335.05	425,865,222.64	280,607,668.37
1883	186,904,232.78	.....	71,077,206.79	271,646,299.55	529,627,739.12	275,450,903.53
1884	206,248,006.29	.....	59,160,131.25	590,083,829.96	855,491,967.50	374,189,081.98
1885	189,547,865.85	.....	54,578,378.48	260,520,690.50	504,646,934.83	424,941,403.07
1886	208,840,678.64	.....	51,386,256.47	211,760,353.43	471,987,288.54	521,794,026.26
1887	191,902,992.53	.....	50,580,145.97	205,216,709.36	447,699,847.86	526,848,755.46
1888	220,190,602.72	.....	47,741,577.25	271,901,321.15	539,833,501.12	512,851,434.56
1889	214,938,951.20	8,270,842.46	44,715,007.47	249,760,258.05	517,685,059.18	659,449,099.94
	240,995,131.31	17,292,362.65	41,001,484.29	318,922,412.35	618,211,390.60	673,399,118.18
	9,412,909,539.21	94,992,568.98	2,608,429,350.76	11,129,571,694.06	23,245,903,153.01	.....

warrants.

outstanding warrants are then added, and the statement is by warrants *issued* from that date.

TABLE Q.—RECEIPTS AND DISBURSEMENTS BY UNITED STATES ASSISTANT TREASURERS DURING THE FISCAL YEAR ENDED JUNE 30, 1889.

BALTIMORE.

Balance June 30, 1888..... \$10,891,640.65

RECEIPTS.

On account of customs	\$2,963,919.58	
On account of internal revenue	1.56	
On account of gold certificates	1,545,000.00	
On account of certificates of deposit, act June 8, 1872	6,200,000.00	
On account of Post-Office Department	572,394.22	
On account of transfers of funds	8,953,565.01	
On account of transfer account of Treasurer United States	1,277,291.84	
On account of patent fees	51.00	
On account of disbursing officers	3,193,951.30	
On account of semi-annual duty	15,578.94	
On account of the Secretary of the Treasury	244.96	
On account of repayments	31,892.85	
On account of redemption and exchange	7,334,844.00	
On account of miscellaneous	8,711.18	
		32,097,446.44
		<u>42,989,087.09</u>

DISBURSEMENTS.

On account of Treasury drafts	4,097,630.28	
On account of Post-Office drafts	649,927.42	
On account of disbursing officers	3,025,918.65	
On account of the Secretary of the Treasury	110.46	
On account of interest	425,702.41	
On account of redemption and exchange	7,331,344.00	
On account of gold certificates	70,000.00	
On account of transfers of funds	6,643,529.00	
On account of transfer account of Treasurer United States	1,144,434.70	
On account of bonds redeemed	571,334.00	
On account of certificates of deposit, act of June 8, 1872	7,370,000.00	
On account of miscellaneous	1,004.19	
		31,330,935.11
Balance June 30, 1889		<u>11,658,151.98</u>

BOSTON.

Balance June 30, 1888..... \$17,260,766.48

RECEIPTS.

On account of customs	\$22,575,980.00	
On account of certificates of deposit, act June 8, 1872	1,680,000.00	
On account of Post-Office Department	2,472,399.91	
On account of transfers:		
Treasurer's	20,471,401.47	
Standard dollars	1,889,000.00	
On account of patent fees	9,144.40	
On account of disbursing officers	20,972,478.23	
On account of semi-annual duty	184,212.20	
On account of the Secretary of the Treasury	1,257.42	
On account of redemptions	6,727,913.00	
On account of miscellaneous	1,916,995.54	
		78,900,782.17
		<u>96,161,548.65</u>

DISBURSEMENTS.

On account of Treasury drafts	5,376,349.32	
On account of Post-Office drafts	2,489,516.27	
On account of disbursing accounts	23,287,879.66	
On account of gold coin exchanges	1,003,375.00	
On account of interest	4,102,560.09	
On account of bonds purchased	8,444,109.05	
On account of special account of Secretary of Treasury	977.69	
On account of silver certificates redeemed	800,710.00	
On account of transfers	16,358,635.95	
On account of United States notes mutilated	887,540.00	
On account of certificates of deposit, act June 8, 1872	2,120,000.00	
On account of standard dollars exchanged	2,819,473.00	
On account of fractional currency (silver and minor coins) redeemed	1,170,540.00	
On account of miscellaneous	8,916.70	
		78,870,582.73
Balance June 30, 1889		<u>17,290,965.92</u>

RECEIPTS AND DISBURSEMENTS BY SUB-TREASURIES. CLI

TABLE Q.—RECEIPTS AND DISBURSEMENTS, ETC.—Continued.

CHICAGO.

Balance June 30, 1888..... \$10,364,007.25

RECEIPTS.

On account of customs	\$6,006,097.55
On account of internal revenue	882,257.67
On account of sales of public lands	78,121.17
On account of certificates of deposit, act June 8, 1872	570,000.00
On account of Post-Office Department	5,976,306.36
On account of transfers:	
Treasurer's	37,955,460.81
Standard dollars	3,394,675.00
On account of patent fees	4,445.75
On account of disbursing officers	12,632,928.57
On account of semi-annual duty	24,771.30
On account of the Secretary of the Treasury	1,434.20
On account of gold certificates	3,345,000.00
On account of repayments	39,044.96
On account of redemptions silver exchanges	4,885,125.00
On account of miscellaneous	7,094.28
	<hr/>
	75,622,762.62
	<hr/>
	85,986,769.87

DISBURSEMENTS.

On account of Treasury drafts	13,520,619.40
On account of Post-Office drafts	6,216,221.62
On account of disbursing accounts	12,323,696.07
On account of gold certificates	405,000.00
On account of special deposit account of Secretary of Treasury	8,116.47
On account of interest	718,605.70
On account of silver exchanges	4,677,635.00
On account of gold certificates	11,103,000.00
On account of silver certificates	2,340,000.00
On account of transfers	16,499,361.92
On account of United States notes mutilated	4,073,000.00
On account of certificates of deposit, act June 8, 1872	300,000.00
	<hr/>
	72,185,256.18
	<hr/>
	13,801,513.69

Balance June 30, 1889..... 13,801,513.69

CINCINNATI.

Balance June 30, 1888..... \$12,547,340.99

RECEIPTS.

On account of customs	\$2,076,212.32
On account of internal revenue	170.80
On account of certificates of deposit, act June 8, 1872	2,510,000.00
On account of Post-Office Department	1,764,914.27
On account of transfers:	
Treasurer's	8,092,009.42
Standard dollars	1,860,000.00
On account of patent fees	650.40
On account of disbursing officers	2,107,885.81
On account of semi-annual duty	30,198.35
On account of the Secretary of the Treasury	5,170.00
On account of repayments	26,915.12
On account of redemption and exchange	3,839,815.00
On account of miscellaneous	22,109.15
	<hr/>
	22,336,050.64
	<hr/>
	34,883,391.63

DISBURSEMENTS.

On account of Treasury drafts	2,212,703.03
On account of Post-Office drafts	1,968,992.67
On account of disbursing officers	2,176,806.04
On account of interest	1,007,232.00
On account of redemption and exchange	3,095,916.00
On account of gold certificates	206,000.00
On account of silver certificates	945,000.00
On account of transfers	5,658,324.61
On account of United States notes mutilated	1,205,000.00
On account of certificates of deposit, act June 8, 1872	2,260,000.00
On account of fractional currency (silver and minor coins) redeemed	759,373.00
On account of miscellaneous	232,011.25
	<hr/>
	21,707,358.60
	<hr/>
	13,176,033.03

Balance June 30, 1889..... 13,176,033.03

CLII REPORT OF THE SECRETARY OF THE TREASURY.

TABLE Q.—RECEIPTS AND DISBURSEMENTS, ETC.—Continued.

NEW ORLEANS.

Balance June 30, 1888 \$15,753,210.78

RECEIPTS.

On account of customs	\$3,066,063.84	
On account of internal revenue	1,547.71	
On account of sale of public lands	110,161.69	
On account of Post-Office Department	961,044.56	
On account of transfers:		
Treasurer's	17,417,893.22	
Standard dollars and fractional silver	6,194,470.00	
On account of patent fees	252.00	
On account of disbursing officers	3,593,927.90	
On account of assay office—bullion	2,290.18	
On account of semi-annual duty	19,504.44	
On account of the Secretary of the Treasury	1,704.07	
On account of repayments	152,439.46	
On account of redemption and exchange	4,151,275.00	
On account of miscellaneous	21,048.13	
		35,693,622.20
		51,446,832.98

DISBURSEMENTS.

On account of Treasury drafts	3,881,755.50	
On account of Post-Office drafts	1,082,182.89	
On account of disbursing officers	3,452,140.84	
On account of interest	245,938.19	
On account of redemption and exchange	4,151,275.00	
On account of gold certificates	237,560.00	
On account of silver certificates	1,806,285.00	
On account of transfers	16,726,463.25	
On account of United States notes mutilated	3,003,157.00	
On account of special deposit account of Secretary of the Treasury	6,072.98	
		34,591,888.65
Balance June 29, 1889		16,854,944.33

PHILADELPHIA.

Balance June 30, 1888 \$25,160,752.96

RECEIPTS.

On account of customs	\$22,186,963.46	
On account of internal revenue	100,856.68	
On account of transfer account of Treasurer United States	3,301,079.85	
On account of special deposit account of Secretary of the Treasury	585.22	
On account of certificates, act June 8, 1872	9,060,000.00	
On account of Post-Office Department	2,784,464.24	
On account of transfers of funds	17,567,363.32	
On account of patent fees	2,253.70	
On account of disbursing officers	13,151,339.07	
On account of redemption and exchange	14,273,645.00	
On account of semi-annual duty	59,215.02	
On account of gold certificates	90,000.00	
On account of suspense account	770.47	
On account of miscellaneous	1,218,121.50	
		83,796,657.63
		108,957,410.59

DISBURSEMENTS.

On account of Treasury drafts	11,331,755.93	
On account of Post-Office drafts	2,701,339.78	
On account of disbursing accounts	13,359,029.89	
On account of redemption and exchange	14,276,692.00	
On account of special deposit account of the Secretary of the Treasury	2,467.52	
On account of suspense account	677.29	
On account of interest	1,951,748.77	
On account of bonds redeemed	267,514.30	
On account of transfers of funds	33,255,308.26	
On account of gold certificates	45,000.00	
On account of certificates of deposit, act June 8, 1872	9,090,000.00	
On account of transfer account of Treasurer United States	2,070,636.04	
		88,352,169.73
Balance June 30, 1889		20,605,240.81

RECEIPTS AND DISBURSEMENTS BY SUB-TREASURIES. CLIII

TABLE Q.—RECEIPTS AND DISBURSEMENTS, ETC.—Continued.

NEW YORK.

Balance June 30, 1888 \$173, 032, 049. 15

RECEIPTS.

On account of customs	\$152, 076, 591. 90
On account of internal revenue	72, 574. 80
On account of certificates of deposit, act June 8, 1872	11, 600, 000. 00
On account of Post-Office Department	9, 881, 071. 30
On account of transfers:	
Treasurer's	209, 639, 790. 26
Standard silver dollars	5, 596, 924. 00
On account of patent fees	4, 708. 40
On account of semi-annual duty	213, 721. 73
On account of Secretary of the Treasury	20, 346. 64
On account of disbursing officers	229, 635, 106. 30
On account of assay office:	
Bullion fund	57, 033, 609. 74
Ordinary expense account	151, 050. 00
On account of interest	27, 911, 272. 91
On account of redemption and exchange	71, 076, 059. 00
On account of United States bonds	94, 016, 215. 87
On account of special customs deposits	242, 811, 850. 92
On account of gold certificates	42, 955, 000. 00
On account of miscellaneous	3, 105, 009. 46
	<u>1, 157, 931, 582. 23</u>
	<u>1, 330, 963, 631. 38</u>

DISBURSEMENTS.

On account of Treasury drafts	312, 434, 816. 56
On account of Post-Office Department	10, 756, 082. 57
On account of disbursing officers	135, 700, 725. 98
On account of assay office:	
Bullion fund	41, 251, 136. 48
Ordinary expenses	148, 800. 83
On account of transfers	93, 598, 122. 27
On account of interest	27, 911, 272. 91
On account of gold certificates	49, 141, 000. 00
On account of silver certificates	15, 983, 000. 00
On account of United States notes mutilated	21, 345, 000. 00
On account of national bank notes	2, 812, 000. 00
On account of fractional currency	1, 500. 00
On account of certificates of deposit, act June 8, 1872	8, 280, 000. 00
On account of United States bonds	93, 996, 978. 37
On account of redemption and exchange	73, 014, 372. 00
On account of special customs deposits	241, 648, 294. 71
On account of gold certificates	2, 575, 000. 00
	<u>1, 130, 598, 102. 88</u>
Balance June 30, 1889	<u>200, 365, 528. 70</u>

ST. LOUIS.

Balance June 30, 1888 \$20, 417, 022. 34

RECEIPTS.

On account of customs	\$1, 790, 629. 01
On account of internal revenue	1, 545, 721. 86
On account of sales of public lands	45, 205. 74
On account of Post-Office Department	2, 432, 953. 80
On account of transfers:	
Treasurer's	20, 905, 061. 12
Standard dollars	2, 257, 000. 00
On account of patent fees	3, 421. 50
On account of disbursing officers	14, 954, 109. 85
On account of assay office:	
Ordinary expenses	5, 887. 43
Bullion	290, 010. 81
On account of semi-annual duty	10, 931. 11
On account of the Secretary of the Treasury	8, 307. 39
On account of repayments	225, 340. 57
On account of redemption and exchange	3, 073, 066. 50
On account of miscellaneous	45, 505. 95
	<u>47, 593, 162. 64</u>
	<u>68, 010 174. 98</u>

TABLE Q.—RECEIPTS AND DISBURSEMENTS, ETC.—Continued.

ST. LOUIS—Continued.

DISBURSEMENTS.

On account of Treasury drafts	\$13, 529, 884. 94	
On account of Post-Office drafts	2, 506, 571. 35	
On account of disbursing officers	14, 903, 702. 59	
On account of assay office:		
Ordinary expenses	5, 638. 53	
Bullion	276, 467. 72	
On account of interest	379, 567. 61	
On account of redemption and exchange	3, 030, 191. 50	
On account of gold certificates	230, 100. 00	
On account of silver certificates	222, 000. 00	
On account of transfers	10, 448, 987. 53	
On account of United States notes mutilated	479, 892. 00	
On account of Secretary of the Treasury	4, 308. 39	
On account of miscellaneous	10, 097. 43	
		\$46, 027, 409. 59
Balance June 30, 1889		21, 982, 705. 39

SAN FRANCISCO.

Balance June 30, 1888

\$57, 267, 012. 28

RECEIPTS.

On account of customs	\$10, 899, 275. 81	
On account of internal revenue	625, 232. 34	
On account of sales of public lands	1, 164, 757. 40	
On account of Post-Office Department	1, 021, 005. 93	
On account of transfers:		
Treasurer's	5, 754, 565. 09	
Standard dollars	2, 311, 845. 00	
On account of patent fees	14, 574. 55	
On account of disbursing officers	11, 250, 220. 66	
On account of fractional silver	58, 110. 00	
On account of semi-annual duty	9, 987. 38	
On account of the Secretary of the Treasury	13, 669. 10	
On account of redemption and exchange	5, 832, 000. 00	
On account of miscellaneous	428, 125. 86	
		39, 907, 369. 12
		97, 174, 381. 40

DISBURSEMENTS.

On account of Treasury drafts	12, 596, 030. 06	
On account of Post-Office drafts	1, 022, 421. 20	
On account of disbursing officers	11, 069, 113. 19	
On account of Treasurer's transfer account	60, 692. 58	
On account of Secretary of the Treasury	7, 504. 85	
On account of interest	280, 424. 87	
On account of redemption and exchange	5, 832, 000. 00	
On account of transfers standard silver dollars	2, 346, 345. 00	
On account of fractional silver	541, 109. 00	
On account of national bank notes	391, 000. 00	
On account of legal tenders	73, 000. 00	
		34, 219, 640. 25
Balance June 30, 1889		62, 954, 741. 15

RECAPITULATION.

Total receipts	\$1, 673, 879, 425. 69
Total disbursements	1, 537, 883, 343. 57
Receipts over disbursements	35, 999, 342. 57

* Exclusive of balances from previous year.

TABLE R.—STATEMENT SHOWING THE PRESENT LIABILITIES OF THE UNITED STATES TO INDIAN TRIBES UNDER TREATY STIPULATIONS.

Names of treaties.	Description of annuities, etc.	Number of installments yet unappropriated, explanations, etc.	Reference to laws, Statutes at Large.	Annual amount necessary to meet stipulations indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which 5 per cent. is annually paid, and amounts which, invested at 5 per cent., produce permanent annuities.
Apaches, Kiowas, and Comanches.	Thirty installments, provided to be expended under the tenth article treaty of October 21, 1867.	Eight installments, unappropriated, at \$30,000 each.	Vol. 15, p. 584, §10	.....	\$240,000.00	.....	.....
Do.....	Purchase of clothing.....	Tenth article treaty of October 21, 1867.	.... do	\$12,000.00	.....	.....	.....
Do.....	Pay of carpenter, farmer, blacksmith, miller, and engineer.	Fourteenth article treaty of October 21, 1867.	Vol. 15, p. 585, §14	4,500.00	.....	.....	.....
Do.....	Pay of physician and teacher.....	.... do .....	.... do	2,500.00	.....	.....	.....
Arickarees, Gros Ventres, and Mandans.	Amount to be expended in such goods, etc., as the President may from time to time determine.	Seventh article treaty of July 27, 1866.	Treaty not published.	30,000.00	.....	.....	.....
Cheyennes and Arapahoas.	Thirty installments, provided to be expended under tenth article treaty of October 28, 1867.	Eight installments, unappropriated, at \$20,000 each.	Vol. 15, p. 596, §10	.....	160,000.00	.....	.....
Do.....	Purchase of clothing, same article	.... do .....	.... do	12,000.00	.....	.....	.....
Do.....	Pay of physician, carpenter, farmer, blacksmith, miller, engineer, and teacher.	.....	Vol. 15, p. 597, §13	6,500.00	.....	.....	.....
Chickasaws	Permanent annuity in goods	.....	Vol. 1, p. 619	.....	.....	\$3,000.00	.....
Chippewas of the Mississippi.	Forty-six installments, to be paid to the chiefs of the Mississippi Indians.	Three installments, of \$1,000 each, due.	Vol. 9, p. 904, §3.	.....	3,000.00	.....	.....
Chippewas, Pillager and Lake Winnabagoshish bands.	Forty installments: in money, \$10,666.66; goods, \$8,000; and for purposes of utility, \$4,000.	Five installments, of \$22,666.66 each, due.	Vol. 10, p. 1168, §3; vol. 13, p. 694, §3.	.....	113,333.30	.....	.....
Choctaws.....	Permanent annuities.....	Second article treaty of November 16, 1805, \$3,000; thirteenth article treaty of October 18, 1820, \$600; second article treaty of January 20, 1825, \$6,000.	Vol. 7, p. 99, §2; vol. 11, p. 214, §13; vol. 7, p. 213, §13; vol. 7, p. 235, §2.	.....	.....	9,600.00	.....
Do.....	Provisions for smiths, etc.....	Sixth article treaty of October 18, 1820; ninth article treaty of January 20, 1825.	Vol. 7, p. 212, §6; vol. 7, p. 236, §9; vol. 7, p. 614, §13.	.....	.....	920.00	.....

LIABILITIES TO INDIAN TRIBES.

CLV

TABLE R.—STATEMENT SHOWING THE PRESENT LIABILITIES OF THE UNITED STATES TO INDIAN TRIBES, ETC.—Continued.

Names of treaties.	Description of annuities, etc.	Number of installments yet unappropriated, explanations, etc.	Reference to laws, Statutes at Large.	Annual amount necessary to meet stipulations, indefinite as to time now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which 5 per cent. is annually paid, and amounts which, invested at 5 per cent., produce permanent annuities.
Choctaws.....	Interest on \$390,257.92, articles ten and thirteen, treaty of January 22, 1855.	.....	Vol. 11, p. 614, § 13			\$19,512.89	\$390,257.92
Creeks.....	Permanent annuities.	Treaty of August 7, 1790.....	Vol. 7, p. 36, § 4.			1,500.00	
Do.....	do	Treaty of June 16, 1802.....	Vol. 7, p. 69, § 2.			3,000.00	
Do.....	do	Treaty of January 24, 1826.....	Vol. 7, p. 287, § 4.			20,000.00	400,000.00
Do.....	Smiths, shops, etc.	do	Vol. 7, p. 287, § 8.			1,110.00	22,200.00
Do.....	Wheelwright, permanent.	Treaty of January 24, 1826, and August 7, 1856.	Vol. 7, p. 287, § 8; Vol. 11, p. 700, § 5.			600.00	12,000.00
Do.....	Allowance, during the pleasure of the President, for blacksmiths, assistants, shops, and tools, iron and steel, wagon-maker, education, and assistants in agricultural operations, etc.	Treaty of February 14, 1833, and treaty of August 7, 1856.	Vol. 7, p. 419, § 6; Vol. 11, p. 700, § 5.	\$840.00 270.00 600.00 1,000.00 2,000.00			
Do.....	Interest on \$200,000 held in trust, sixth article treaty August 7, 1856.	Treaty of August 7, 1856.....	Vol. 11, p. 700, § 6.			10,000.00	200,000.00
Do.....	Interest on \$675,168 held in trust, third article treaty June 14, 1838, to be expended under the direction of the Secretary of the Interior.	Expended under the direction of the Secretary of the Interior.	Vol. 14, p. 786, § 3.			33,758.40	675,168.00
Crows.....	For supplying male persons over fourteen years of age with a suit of good, substantial woolen clothing; females over twelve years of age a flannel skirt or goods to make the same, a pair of woolen hose, calico, and domestic; and boys and girls under the ages named such flannel and cotton goods as their necessities may require.	Treaty of May 7, 1868; nine installments, of \$15,000 each, due, estimated.	Vol. 15, p. 651, § 9.		\$135,000.00		
Do.....	For pay of physician, carpenter, miller, engineer, farmer, and blacksmith.	Treaty of May 7, 1868.....	Vol. 15, p. 651, § 9	4,500.00			
Do.....	Blacksmith, iron and steel, and for seeds and agricultural implements.	Estimated at.....	Vol. 15, p. 651, § 8	1,500.00			

Do.....	Twenty-five installments of \$30,000 each, in cash or otherwise, under the direction of the President.	Seventeen installments, of \$30,000 each, due.	Act of April 11, 1882.		510,000.00		
Iowas.....	Interest on \$57,500, being the balance on \$157,500.		Vol.10, p.1071, §9.			2,875.00	57,500.00
Indians at Black-foot Agency.	Ten installments of annuity at \$150,000 each.	Eight installments, due.	Act of May 1, 1888.		1,200,000.00		
Indians at Fort Belknap Agency.	Ten installments of annuity at \$115,000 each.	Eight installments, due.	do		920,000.00		
Indians at Fort Peck Agency.	Ten installments of annuity at \$165,000 each.	Eight installments, due.	do		1,320,000.00		
Kansas	Interest on \$200,000, at 5 per cent.		Vol. 9, p. 542, § 2.			10,000.00	200,000.00
Kickapoos	Interest on \$82,422.44, at 5 per cent.		Vol.10, p.1079 § 2.			4,121.62	82,432.44
Miamies of Kansas.	Permanent provision for smith's shops and miller, etc.	Say \$411.43 for shop and \$262.62 for miller.	Vol. 7, p. 191, § 5.			674.05	13,481.00
Do	Interest on \$14,170.33, at the rate of 5 per cent., as per third article treaty of June 5, 1854.		Vol.10, p.1094, § 3.			708.51	14,170.33
Moleles	Pay of teacher to manual-labor school, and subsistence of pupils, etc.	Treaty of December 21, 1855.	Vol. 12, p. 982, § 2.	3,000.00			
Nez Perces	Salary of two matrons for schools, two assistant teachers, farmer, carpenter, and two millers.	Treaty of June 9, 1863.	Vol. 14, p. 650, § 5.	3,500.00			
Northern Cheyennes and Arapahoes	Thirty installments, for purchase of clothing, as per sixth article of treaty May 10, 1868.	Nine installments, of \$12,000 each, due.	Vol. 15, p. 657, § 6.		108,000.00		
Do	Pay of two teachers, two carpenters, two farmers, miller, blacksmith, engineer, and physician.	Estimated at.	Vol.15, p. 658 § 7.	9,000.00			
Osages.....	Interest on \$69,120, at 5 per cent., for educational purposes.	Resolution of the Senate to treaty, January 2, 1885.	Vol. 7, p. 242, § 6.			3,456.00	69,120.00
Do	Interest on \$300,000, at 5 per cent., to be paid semi-annually, in money or such articles as the Secretary of the Interior may direct.	Treaty of September 29, 1865.	Vol.14, p. 687, § 1.			15,000.00	300,000.00
Otoes and Missourias.	Twelve installments, last series, in money or otherwise.	Five installments, of \$5,000 each, due.	Vol.10, p.1039, § 4.		25,000.00		
Pawnees.....	Annuity goods and such articles as may be necessary.	Treaty of September 24, 1857.	Vol. 11, p. 729, § 2.			30,000.00	
Do	Support of two manual-labor schools and pay of teachers.	do	Vol. 11, p. 729, § 3.	10,000.00			
Do	For iron and steel and other necessary articles for shops, and pay of two blacksmiths, one of whom is to be tin and gun smith, and compensation of two strikers and apprentices.	Estimated for iron and steel, \$500; two blacksmiths, \$1,200; and two strikers, \$480.	Vol. 11, p. 729, § 4.	2,180.00			
Do	Farming utensils and stock, pay of farmer, miller, and engineer, and compensation of apprentices to assist in working in the mill and keeping in repair grist and saw mill.	Estimated	Vol. 11, p. 730, § 4.	4,400.00			
Poncas	Amount to be expended during the pleasure of the President for purposes of civilization.	Treaty of March 12, 1868.	Vol. 12, p. 998, § 2.	20,000.00			
Pottawatomies	Permanent annuity in money.	August 3, 1795.	Vol. 7, p. 51, § 4.			357.80	7,156.00
Do	do	September 30, 1809.	Vol. 7, p. 114, § 3.			178.90	3,578.00
Do	do	October 2, 1818.	Vol. 7, p. 185, § 3.			894.50	17,890.00

TABLE R.—STATEMENT SHOWING THE PRESENT LIABILITIES OF THE UNITED STATES TO INDIAN TRIBES, ETC.—Continued.

Name of treaties.	Description of annuities, etc.	Number of installments yet unappropriated, explanations, etc.	Reference to laws, Statutes at Large.	Annual amount necessary to meet stipulations, indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which 5 per cent. is annually paid, and amounts which, invested at 5 per cent., produce permanent annuities.
Pottawatomes....	Permanent annuity in money	September 20, 1828	Vol. 7, p. 317, § 2 .....	.....	.....	\$715.60	\$14,312.00
Do	do	July 29, 1829	Vol. 7, p. 330, § 2 .....	.....	.....	5,724.77	114,495.40
Do	Permanent provision for three blacksmiths and assistants, iron and steel	October 16, 1826; September 20, 1828; July 29, 1829.	Vol. 7, p. 296, § 3; vol. 7, p. 318, § 2; vol. 7, p. 321, § 2 .....	.....	.....	1,008.99	20,179.80
Do	Permanent provision for furnishing salt	July 29, 1829	Vol. 7, p. 320, § 2 .....	.....	.....	156.54	3,120.80
Do	Permanent provision for payment of money in lieu of tobacco, iron, and steel	September 20, 1828; June 5 and 17, 1846.	Vol. 7, p. 318, § 2; vol. 9, p. 855, § 10. ....	.....	.....	107.34	2,146.80
Do	For interest on \$230,064.20, at 5 per cent.	June 5 and 17, 1846	Vol. 9, p. 855, § 7 .....	.....	.....	11,503.21	230,064.20
Quapaws	For education, smith, farmer, and smith-shop during the pleasure of the President.	\$1,000 for education, \$500 for smith, etc.	Vol. 7, p. 425, § 3	\$1,500.00	.....	.....	.....
Sacs and Foxes of Mississippi.	Permanent annuity	Treaty of November 3, 1804	Vol. 7, p. 85, § 3 .....	.....	.....	1,000.00	20,000.00
Do	Interest on \$200,000, at 5 per cent	Treaty of October 21, 1837	Vol. 7, p. 541, § 2 .....	.....	.....	10,000.00	200,000.00
Do	Interest on \$800,000, at 5 per cent	Treaty of October 21, 1842	Vol. 7, p. 596, § 2 .....	.....	.....	40,000.00	800,000.00
Sacs and Foxes of Missouri.	Interest on \$157,400, at 5 per cent	Treaty of October 21, 1837	Vol. 7, p. 543, § 2 .....	.....	.....	7,870.00	157,400.00
Do	For support of school	Treaty of March 6, 1861	Vol. 12, p. 1172, § 5	200.00	.....	.....	.....
Seminoles	Interest on \$500,000, eighth article of treaty of August 7, 1856.	\$25,000 annual annuity	Vol. 11, p. 702, § 8 .....	.....	.....	25,000.00	500,000.00
Do	Interest on \$70,000, at 5 per cent	Support of schools, etc.	Vol. 14, p. 757, § 3 .....	.....	.....	3,500.00	70,000.00
Senecas	Permanent annuity	September 9 and 17, 1817	Vol. 7, p. 161, § 4; vol. 7, p. 179, § 4. ....	.....	.....	1,000.00	20,000.00
Do	Smith and smith-shop and miller, permanent.	February 28, 1821	Vol. 7, p. 349, § 4 .....	.....	.....	1,660.00	33,200.00
Senecas of N. Y.	Permanent annuities	February 19, 1841	Vol. 4, p. 442 .....	.....	.....	6,000.00	120,000.00
Do	Interest on \$75,000, at 5 per cent	Act of June 27, 1846	Vol. 9, p. 35, § 2 .....	.....	.....	3,750.00	75,000.00
Do	Interest on \$43,056, transferred from the Ontario Bank to the United States Treasury.	do	Vol. 9, p. 35, § 3 .....	.....	.....	2,152.50	43,056.00
Senecas and Shawnees.	Permanent annuity	Treaty of September 17, 1818	Vol. 7, p. 179, § 4 .....	.....	.....	1,000.00	20,000.00
Do	Support of smith and smith-shops	Treaty of July 20, 1831	Vol. 7, p. 352, § 4	1,060.00	.....	.....	.....
Shawnees	Permanent annuity for education	August 3, 1795; September 29, 1817.	Vol. 7, p. 51, § 4 .....	.....	.....	3,000.00	60,000.00

Do.....	Interest on \$40,000, at 5 per cent	August 3, 1795; May 10, 1854.....	Vol. 10, p. 1056, § 3.....		2,000.00	40,000.00
Shoshones and Bannacks:						
Shoshones	For the purchase of clothing for men, women, and children, thirty installments.	Ten installments due, estimated at \$10,000 each.	Vol. 15, p. 676, § 9.....	100,000.00		
Do.....	For pay of physicians, carpenter, teacher, engineer, farmer, and blacksmith.	Estimated	Vol. 15, p. 676, § 10.....	5,000.00		
Do.....	Blacksmith, and for iron and steel for shops.	do	Vol. 15, p. 676, § 3.....	1,000.00		
Bannacks	For the purchase of clothing for men, women, and children, thirty installments.	Ten installments due, estimated at \$5,000 each.	Vol. 15, p. 676, § 9.....	50,000.00		
Do.....	Pay of physician, carpenter, miller, teacher, engineer, farmer, and blacksmith.	Estimated	Vol. 15, p. 676, § 10.....	5,000.00		
Six Nations of N. Y. Sioux of different tribes, including Santee Sioux of Nebraska.	Permanent annuities in clothing, etc.	Treaty November 11, 1794	Vol. 7, p. 64, § 6.....		4,500.00	90,000.00
Do.....	Purchase of clothing for men, women, and children.	Ten installments, of \$130,000 each, due; estimated.	Vol. 15, p. 638, § 10.....	1,300,000.00		
Do.....	Blacksmith, and for iron and steel.	Estimated	do	2,000.00		
Do.....	For such articles as may be considered necessary by the Secretary of the Interior for persons roaming.	Ten installments, of \$200,000 each, due; estimated.	do	2,000,000.00		
Do.....	Physician, five teachers, carpenter, miller, engineer, farmer, and blacksmith.	Estimated	Vol. 15, p. 638, § 13.....	10,400.00		
Do.....	Purchase of rations, etc., as per article 5, agreement of September 26, 1876.	do	Vol. 19, p. 256, § 5.....	1,000,000.00		
Tabeguache band of Utes.	Pay of blacksmith	do	Vol. 13, p. 675, § 10.....	720.00		
Tabeguache, Mnaache, Capote, Weeminucbe, Yampa, Grand River, and Uintah bands of Utes.	For iron and steel and necessary tools for blacksmith shop.	do	Vol. 15, p. 627, § 9.....	220.00		
Do.....	Two carpenters, two millers, two farmers, one blacksmith, and two teachers.	do	Vol. 15, p. 622, § 15.....	7,800.00		
Do.....	Thirty installments, of \$30,000 each, to be expended under the direction of the Secretary of the Interior, for clothing, blankets, etc.	Nine installments, each \$30,000, due.	Vol. 15, p. 622, § 11.....	270,000.00		
Do.....	Annual amount to be expended under the direction of the Secretary of the Interior, in supplying said Indians with beef, mutton, wheat, flour, beans, etc.	do	Vol. 15, p. 622, § 12.....	30,000.00		
Winnebagoes.....	Interest on \$801,909.17, at 5 per cent. per annum.	November 1, 1837, and Senate amendment, July 17, 1862.	Vol. 7, p. 546, § 4; vol. 12, p. 624, § 4.....		40,245.45	804,909.17
Do.....	Interest on \$78,340.41, at 5 per cent. per annum, to be expended under the direction of the Secretary of the Interior.	July 15, 1870	Vol. 16, p. 355, § 1.....		3,917.02	78,340.41
Yankton tribe of Sioux.	Twenty installments, of \$15,000 each, fourth series, to be paid to them or expended for their benefit.	Nineteen installments, of \$15,000 each, due.	Vol. 11, p. 744, § 4.....	285,000.00		
Total				1,145,190.00	4,869,333.30	5,981,172.27

TABLE S.—STATEMENT OF REDEEMED UNITED STATES SECURITIES RECEIVED BY THE OFFICE OF THE SECRETARY OF THE TREASURY FOR FINAL COUNT, EXAMINATION, AND DESTRUCTION DURING THE FISCAL YEAR ENDED JUNE 30, 1889.

Title of security.	Denomination.										Totals.	
	1's.	2's.	5's.	10's.	20's.	50's.	100's.	500's.	1,000's.	5,000's.		10,000's.
United States notes, new issue..	\$2,780.20	\$4,026.40	\$44,319.00	\$89,066	\$100,734	\$14,695	\$20,500	\$8,500	\$5,000			\$287,620.60
United States notes, series 1869.	12,674.30	16,759.20	165,446.50	911,401	1,126,446	164,350	398,970	8,000	174,000			2,978,047.00
United States notes, series 1874.	7,133.10	7,626.80				695,790		176,500				887,049.90
United States notes, series 1875.	20,203.70	29,679.00	288,772.00	471,269	822,674	86,105	615,740	224,500				2,558,942.70
United States notes, series 1878.	20,506.90	17,189.80	283,184.00	697,791	1,606,316	676,420	1,127,680	594,000	539,000			5,562,087.70
United States notes, series 1880.	1,402,406.40	1,550,361.20	21,938,190.50	11,230,621	6,624,508	1,990,775	1,732,390	309,000	398,000			47,176,252.10
Demand notes			155.00	110	100							365.00
One year notes of 1863				80	160			300				590.00
Two year notes of 1863								50				150.00
Compound interest notes of 1863				50				50				100.00
Compound interest notes of 1864				640	1,140	850	100		1,000			3,730.00
Silver certificates, series 1878.				28,310	72,856	75,200	66,100	12,000	24,000			278,466.00
Silver certificates, series 1880.				10,958,006	8,806,368	857,590	661,380	122,000	71,000			21,476,344.00
Silver certificates, series 1886.	7,595,632.20	4,159,572.80	4,570,120.00	2,522,571	11,320							18,859,216.00
Gold certificates, New York series 1882					1,318,164	1,182,100	663,400	511,500	510,000	\$850,000	\$7,410,000	12,445,164.00
Gold certificates, Washington series 1882					664,634	610,700	1,330,400	2,686,500	9,644,500	14,410,000	20,540,000	49,895,734.00
Refunding certificates				18,960								18,960.00
National currency notes of failed and liquidating banks	12,075.00	8,908.00	4,438,040.00	6,413,700	4,498,880	1,267,950	1,549,700	38,000	6,000			18,233,253.00
National currency redeemed and retired	1,648.00	1,314.00	21,939,640.00	16,679,900	9,988,220	2,418,950	4,505,700	1,000				55,536,372.00
Total	9,075,059.80	5,795,437.20	53,667,867.00	50,022,475	35,642,520	10,050,625	12,672,460	4,689,500	11,372,500	15,260,000	27,950,000	

Redeemed United States fractional currency.	Denomination.						
	3c.	5c.	10c.	15c.	25c.	50c.	
United States fractional currency, first issue		\$10.28	\$21.24		\$43.90	\$79.00	154.42
United States fractional currency, second issue		18.36	29.51		39.20	52.80	139.87
United States fractional currency, third issue	\$6.04	7.08	87.08		160.03	263.35	523.58
United States fractional currency, fourth issue			263.23	85.29	456.06	73.00	877.58
United States fractional currency, fourth issue, second series						466.55	466.55
United States fractional currency, fourth issue, third series						543.05	543.05
United States fractional currency, fifth issue			670.02		1,601.08	977.20	3,248.30
Total	6.04	35.72	1,071.08	85.29	2,300.27	2,454.95	
Redeemed United States internal-revenue stamps							2,632,350.65
Aggregate of redeemed United States securities received for destruction							238,836,748.00

UNITED STATES BONDS, ETC., RECEIVED AND ISSUED. CLXI

TABLE T.—STATEMENT OF UNITED STATES BONDS AND OTHER OBLIGATIONS RECEIVED AND ISSUED BY THE OFFICE OF THE SECRETARY OF THE TREASURY FROM NOVEMBER 1, 1888, TO OCTOBER 31, 1889, INCLUSIVE.

Title of loan.	Received for exchange and transfer.	Received for redemption.	Issued.	Total.
Loan of July and Aug., 1861, acts of July 17 and Aug. 5, 1861.....		\$3,600		\$3,600
Five-twenty bonds of 1862, act of Feb. 25, 1862....		750		750
Bonds issued to Pacific railroads, acts of July 1, 1862, and July 2, 1864.....	\$5,246,000		\$5,246,000	10,492,000
Loan of 1863 (1861s), act of Mar. 3, 1863.....		2,100		2,100
Gold certificates, act of Mar. 3, 1863.....		2,054,700		2,054,700
Gold certificates, series of 1868.....		16,735,000	62,775,000	69,510,000
Ten-forty bonds of 1864, act of Mar. 3, 1864.....		5,000		5,000
Seven-thirty notes of 1864 and 1865, acts of June 30, 1864, and Mar. 3, 1865.....		650		650
Consols of 1865, act of Mar. 3, 1865.....		7,150		7,150
Consols of 1867, act of Mar. 3, 1865.....		21,000		21,000
Consols of 1868, act of Mar. 3, 1865.....		5,400		5,400
Five-twenty bonds, act of June 30, 1864.....		50		50
Funded loan of 1861, 5 per cent., acts of July 14, 1870, and Jan. 20, 1871.....		5,100		5,100
Funded loan of 1891, 4½ per cent., same acts.....	8,317,250	70,692,650	8,317,250	87,327,150
Funded loan of 1907, 4 per cent., same acts.....	74,220,250	34,800,900	74,301,850	183,323,000
Certificates of deposit, act of June 8, 1872.....		29,660,000	30,550,000	60,210,000
3½ per cent. bonds, acts of July 17 and Aug. 5, 1861.....		29,000		29,000
3½ per cent. bonds, act of Mar. 3, 1863.....		100		100
3½ per cent. bonds, acts of July 14, 1870, and Jan. 20, 1871.....		7,350		7,350
3 per cent. bonds, act of July 12, 1882.....		392,350		392,350
Total.....	87,843,500	154,422,850	171,190,100	413,456,450

APPENDIXES TO THE REPORT ON THE FINANCES.

APPENDIX A.

REPORTS OF HEADS OF BUREAUS AND SUPERVISING SPECIAL AGENT.

(No. 1.)

REPORT OF THE TREASURER.

TREASURY OF THE UNITED STATES,
Washington, November 1, 1889.

SIR: I have the honor to submit the annual report on the operations of the Treasury and the condition of the public business intrusted to my charge.

RECEIPTS AND EXPENDITURES.

The fiscal year which closed on June 30, 1889, a few weeks before the end of the first century from the organization of the Treasury Department, while not distinguished by any conspicuous events, was a remarkable one in the history of the public finances. The net revenues, amounting to \$387,050,058.84, have been exceeded but five times since the foundation of the Government, the receipts from customs having reached the highest point ever attained. The increase of revenues over the twelve months immediately preceding was \$7,783,984.08. The ordinary expenditures, also, were greater than those of any other year, except the period which bore the cost of the war, having been, exclusively of payments on account of the reduction of the public debt, \$22,342,656.93 greater than those for the fiscal year 1888. The surplus revenues, including the amount expended in premium on bonds purchased, were \$105,053,443.24, a decrease of \$14,558,672.85 as compared with the preceding year.

The receipts from issues of the public debt were \$245,111,350, making with the surplus revenues a total of \$350,164,793.24. The disbursements on account of the debt were \$318,922,412.35 for principal, and \$17,292,362.65 for premium, in all \$336,214,775, leaving \$13,950,018.24 as an increase in the balance charged to the Treasurer.

As shown by the warrants issued, the revenues of the Post-office Department were \$55,694,231.53, and the expenditures \$61,111,748.61. To cover the deficit, \$3,870,639.12 was drawn from the appropriation made by Congress and \$1,546,877.96 from the balance on deposit in the Treasury. Of the receipts, \$23,681,442.45 was paid into the Treasury and \$32,012,789.08 was disbursed by postmasters directly, the warrants but not the money passing through the Treasurer's accounts. The disbursements made through the Treasury amounted to \$29,098,959.53. As compared with the preceding year there was an increase of \$3,464,846.56 in the total revenues and of \$5,217,450.55 in the total expenditures on account of the postal service.

Tabular statements in the appendix exhibit in detail all the operations of the year. The following is a summary of the ordinary receipts and expenditures in comparison with those of the year before:

	1888.	1889.	Increase.	Decrease.
Revenue from—				
Customs.....	\$219,091,173.63	\$223,832,741.69	\$4,741,568.06	.....
Internal revenue.....	124,296,871.98	130,881,513.92	6,584,641.94	.....
Sale of public lands.....	11,202,047.23	8,038,651.79	.....	\$3,163,365.44
Miscellaneous sources.....	24,676,011.92	24,297,151.44	.....	378,860.48
Total.....	379,266,074.76	387,050,058.84	11,326,210.00	3,542,225.92
Net increase.....	.....	.....	7,783,984.08	.....
Expenditures on account of—				
Civil and miscellaneous:				
Customs, light-houses, public buildings, etc.....	20,350,455.15	20,154,142.08	.....	205,313.07
Internal revenue.....	3,809,557.94	3,941,466.30	131,908.36	.....
Interior civil (lands, patents, etc.).....	7,859,468.41	7,359,790.25	.....	499,678.16
Treasury proper (legislative, executive, and other civil).....	34,575,466.33	42,847,717.40	8,272,251.07	.....
Diplomatic (foreign relations).....	1,593,461.40	1,897,625.72	304,164.32	.....
Judiciary.....	4,754,851.57	4,463,322.51	.....	291,529.06
War Department.....	38,522,436.11	44,435,270.85	5,912,834.74	.....
Navy Department.....	16,926,437.65	21,378,609.31	4,452,371.66	.....
Interior Department (Indians and pensions).....	86,537,816.64	94,516,986.89	7,979,170.25	.....
Interest on public debt.....	44,715,007.47	41,001,484.29	.....	3,713,523.18
Premium on public debt.....	8,270,842.46	17,292,362.65	9,021,520.19	.....
Total.....	267,024,801.13	299,288,978.25	36,074,220.59	4,710,043.47
Net increase.....	.....	.....	31,364,177.12	.....
Surplus available for reduction of debt.....	111,341,273.63	87,761,080.59	.....	23,580,193.04

THE STATE OF THE TREASURY.

The balance charged to the Treasurer on the books of the Department, June 30, 1888, was \$659,449,099.94. In addition there had been paid into his hands, in advance of the issue of warrants, sums aggregating \$606,086.32, with which he had not yet been charged. On the other hand, the amount of \$28,101,644.91 on deposit with the States under the law of 1836 is not borne on his books. By applying these two corrections the balance in the Treasurer's general account, shown by his books to have been \$631,953,541.35, is verified. A year later the balance on the books of the Department stood at \$673,399,118.18, having increased \$13,950,018.24, as already explained. On the first date there was included \$1,429,450.34, and on the latter, \$1,415,433.91, described as unavailable, for which there were no funds.

The statement of assets and liabilities in the Treasurer's last report shows that on June 30, 1888, there was in his custody, in cash and effective credits, \$764,729,535.51, or, excluding the amount unavailable, \$134,811,530.82 more than was charged to him on the books of the Department. This difference was made up of the national bank-note redemption funds, aggregating at that time \$98,929,571.27, and of other deposit accounts, making \$35,275,873.23 more, together with the \$606,086.32 already mentioned, which had been received but not yet formally covered in. On June 30, 1889, the cash and credits amounted to \$760,643,871.26, or \$116,761,831.90 more than appears in the general account, the difference being explainable in the same manner.

The following is a summary of the condition of the Treasury at the

end of the fiscal year in comparison with June 30, 1888, the reserve of \$100,000,000 held for United States notes being included in the balance:

	June 30, 1888.	June 30, 1889.
ASSETS.		
Gold.....	\$314, 704, 822. 46	\$303, 387, 719. 79
Silver and minor coin.....	280, 796, 046. 43	315, 160, 779. 58
United States notes, national bank notes, and fractional currency.....	60, 402, 874. 89	51, 448, 508. 05
Certificates of deposit.....	49, 910, 615. 00	42, 645, 504. 00
Deposits in banks.....	58, 712, 511. 11	47, 259, 714. 39
Public debt and interest paid.....	202, 665. 62	741, 645. 45
Total	764, 729, 535. 51	760, 643, 871. 26
LIABILITIES.		
Certificates of deposit.....	386, 429, 922. 00	433, 873, 298. 00
Public debt and interest.....	14, 288, 568. 40	12, 640, 036. 59
National bank note redemption funds.....	98, 929, 571. 27	83, 681, 269. 16
Deposits and disbursing accounts.....	35, 275, 873. 23	32, 352, 220. 34
Balance.....	229, 805, 600. 61	198, 097, 047. 17
Total	764, 729, 535. 51	760, 643, 871. 26

In connection with the foregoing it may be not amiss to point out a little more particularly that the business of this office, so far as it relates to the custody of the public moneys, deals with three kinds of funds. First of these are the revenues, which upon their collection are covered into the Treasury by warrant and held for disbursement upon appropriations. Second are the gold and silver coin and United States notes received in exchange for certificates of deposit. These moneys also are covered by warrant, and charged to the Treasurer in general account, the certificates issued being treated as part of the public debt. Lastly come the deposit accounts, consisting of the bank-note redemption funds and moneys set apart from the public funds or received from other sources for specific purposes. These are not covered by warrant, and their amount is an addition to the cash in the Treasury of which the Treasurer alone takes account. The moneys received from these several sources are thrown together, but gold coin, standard silver dollars, and United States notes equivalent to the respective amounts of certificates outstanding must always be on hand. This method of handling the several funds in the Treasury makes it necessary in the statements of assets and liabilities to include as resources all the items of cash and credit, there being no way of setting apart particular kinds of money against the several classes of liabilities, except in the case of outstanding certificates of deposit, as has already been noticed.

The balance of the Treasurer's general account, which is commonly spoken of as the cash in the Treasury, consists therefore of the amount remaining from the revenues and from deposits for certificates, in excess of the disbursements on account of expenditures and redemption of the public debt. The general account itself, as it appears on the books of the Register of the Treasury, is strictly a cash account, a record of sums received and disbursed by warrant of the Department, showing the balance on hand, which is the result of past operations, and is independent of prospective revenues or matured obligations. If the amount of the public debt and of this balance be correctly stated, a simple subtraction will show the debt less cash in the Treasury.

On the Treasurer's books, however, there are written against this balance those demand liabilities of the Treasury proper which arise from the public debt, consisting of the certificates of deposit outstanding, with matured and unpaid principal and interest, and interest accrued

but not yet due. The balance of the account so stated, exclusive of the \$100,000,000 for some time treated as a liability on account of reserve against the United States notes, is identical with that shown by the Treasurer's statement of assets and liabilities. In the latter statement, however, there are added to the moneys in the Treasury received by warrant on general account the funds on deposit for disbursement, and also, on the other side, to the liabilities above noted those arising from these deposits. That statement therefore shows not only the kinds and amounts of all the moneys and other resources in the Treasurer's charge, but also all the outstanding obligations of the Government on whatever account, excepting only the principal of the interest-bearing debt and the United States notes and fractional currency in circulation.

The following is such a statement for the beginning and end of the fiscal year, in a form exhibiting the total available assets, the specific purpose, so far as any is recognized, for which they are held, the demand liabilities, on the several accounts, the balance in excess of those liabilities, and the available total balance of moneys in the Treasurer's general account:

	June 30, 1888.		June 30, 1889.	
ASSETS.				
<i>On deposit for certificates.</i>				
Gold coin.....	\$142,023,150.00		\$154,048,552.00	
Standard silver dollars.....	229,491,772.00		262,629,746.00	
United States notes.....	14,915,000.00		17,195,000.00	
		\$386,429,922.00		\$433,873,298.00
<i>Public and special funds.</i>				
Gold: Coin.....	62,426,600.75		83,538,240.40	
Bullion.....	110,255,071.71		65,800,927.39	
Certificates.....	20,928,500.00		36,918,323.00	
		193,610,172.46		186,257,490.79
Silver: Standard dollars.....	14,689,622.00		16,458,004.00	
Fractional coin.....	26,044,062.35		25,140,172.27	
Bullion.....	10,457,669.35		10,707,229.25	
Certificates.....	28,732,115.00		5,487,181.00	
		79,923,468.70		57,792,586.52
United States notes.....	38,430,975.89		30,101,875.54	
Certificates.....	250,090.00		240,000.00	
		38,680,975.89		30,341,875.54
Minor coin.....		112,920.73		225,628.06
National bank notes.....		7,055,541.08		4,150,537.75
Fractional currency.....		1,357.92		1,094.76
Deposits in national banks.....		58,712,511.11		47,259,714.39
Bonds and interest paid.....		200,789.32		740,209.75
Interest on District of Columbia bonds paid.....		1,876.30		1,435.70
Total.....		764,729,535.51		760,643,871.26
LIABILITIES.				
<i>Treasurer's general account.</i>				
Certificates outstanding.....	386,429,922.00		433,873,298.00	
Matured debt.....	2,496,095.26		1,911,485.26	
Interest due and unpaid.....	1,667,336.85		1,294,049.82	
Accrued interest.....	10,125,136.29		9,434,501.51	
Balance.....	229,805,600.61		198,097,047.17	
		630,524,091.01		644,610,381.76
<i>Treasurer's agency account.</i>				
National bank note redemption funds.....	98,929,571.27		83,681,269.16	
Disbursing officers' balances.....	21,999,399.21		23,921,599.93	
Redemption and deposit accounts.....	13,276,474.02		8,430,620.41	
		134,205,444.50		116,033,489.50
Total.....		764,729,535.51		760,643,871.26

If the business of the Treasury be regarded as consisting of two branches, namely, the issue and redemption of certificates of deposit, and the receipt and disbursement of the revenues and special funds, and if the coin and notes necessary for the security of outstanding certificates be set aside, so that there will be left the moneys available to meet current liabilities on all other accounts, the true state of the Treasury with reference to the obligations to be met by the revenues will be exhibited in the most concise form. The showing from this point of view is as follows:

	June 30, 1888.	June 30, 1889.
Gold.....	\$193,610,172.46	\$186,257,400.79
Silver and minor coin.....	80,036,389.43	58,018,214.58
Notes.....	45,737,874.89	34,493,508.06
Deposits in banks.....	58,712,511.11	47,259,714.39
Total.....	378,096,947.89	326,028,927.81
Liabilities.....	148,291,347.28	127,931,880.64
Reserve.....	229,805,600.61	198,097,047.17
Total.....	378,096,947.89	326,028,927.81

From the preceding statements it appears that while gold was lost both in the aggregate and in the amount not covered by outstanding certificates, the position of the Treasury was stronger at the end than at the beginning of the year in every respect but the amount of reserves, and in this had nearly double the strength that has been considered ample. The gold on hand fell off nearly 4 per cent., but at the same time the total assets, the liabilities, and the reserve all fell off about 14 per cent. At the beginning of the year the free gold was \$45,000,000 in excess of the demand liabilities, and formed 84 per cent. of the reserve; at the close it was \$58,000,000 more than the liabilities and 94 per cent. of the reserve.

UNAVAILABLE FUNDS.

By a direction in the act of Congress making deficiency appropriations for the fiscal year, the sum of \$24,016.43, representing losses in the office of the assistant treasurer in New York, was credited in the accounts of the Treasurer, diminishing by that amount the unavailable funds carried on the books. A loss of \$10,000, reported in 1886, by the assistant treasurer in San Francisco, and subsequently ascertained by an official examination to have occurred, is in the present report stated for the first time as unavailable. This sum, together with the deficit of \$20,959.81 in the sub-treasury at New Orleans, and the defalcation of \$11,611.03 in the assay office at Boise City, making in all \$42,570.84, is counted in the monthly statements of the public debt and of the assets and liabilities of the Treasury as cash, there being no authority from the Secretary to treat these items otherwise. In former annual reports the amount of the two older of these losses was stated as unavailable, and to it is herein added the other, on the ground that such a document should set forth in the fullest manner the true state of the public funds. Exclusive of the amount on deposit with the States, the total deficiency in the cash as compared with the amount charged to the Treasurer is \$1,415,433.91.

The established method of carrying these deficits, by which they are

ignored in some of the Treasury statements, and wholly or partly allowed for in others, is unsatisfactory and confusing, if not apt to encourage abuses. The Treasury ought not, by appearing to cover up losses, to practice and by its example seem to sanction what is ordinarily held to be imprudent, dishonest, or criminal. The public accounts should be so kept as at all times to show the actual state of affairs without real or apparent discrepancies. The Treasurer should not stand charged with sums which have passed out of the control of the Department, or for which he individually has never become responsible in any sense or capacity. When moneys disappear from the Treasury, unless they are at once restored, the cash accounts should be cleared of them, and the duty of keeping trace of them be transferred elsewhere, along with that of recovering losses and punishing negligence or crime. If alone to avoid confusion the statements issued from the Treasury should all be based upon the same understanding of the facts, and that the one requiring least explanation.

THE PUBLIC DEBT.

It will aid toward a clear understanding of the position of the Treasury with reference to existing obligations, and of the changes that took place therein during the fiscal year, to note the elements of which the public debt is composed, and their several relations to the public finances. As officially stated, the debt consists of the interest-bearing loans not yet due or payable; the legal-tender notes, redeemable on demand, and receivable on all accounts, but required by law to be reissued; the old demand notes and fractional currency, payable for retirement; and all other matured bonds, notes, and securities, together with all interest due and payable, or accrued but not yet due. Of these obligations, the principal represents borrowings on the public credit for past expenditures, and constitutes the debt, properly so called. The interest is taken account of on the Treasurer's books as a current liability, and when paid is reckoned an ordinary expenditure. To consider it as a part of the debt itself may be convenient if the total obligations of the Government are to be shown, but at the same time is confusing by bringing into prominence an item of running expense for which ample provision is made out of current revenues, while all other items of the same character are neglected. Lastly there are included as part of the debt the outstanding certificates of deposit, which do not represent borrowings, and do not bring any benefit to the Treasury, nor impose upon it any obligation save that of trusteeship.

The public debt, as understood by the Department, therefore includes all the liabilities of the Treasury, whether deferred, accrued, or matured, excepting only current expenses and the obligations arising from deposits with the Treasurer for the redemption of national bank notes and for other purposes. These obligations, though no account of the receipt and disbursement of the funds from which they arise is kept elsewhere than in this office, and though the funds themselves are not considered part of the public moneys, are yet as valid against the assets in the Treasurer's hands as any liability on account of the debt. To make a full statement of the condition of the Treasury with reference to gross assets and liabilities on all accounts, and one which bears the simplest relation to the statements of cash and current obligations, it is necessary, therefore, to add to the items included in the debt those standing in the Treasurer's agency account. Such a statement, in summary, for

June 30, 1889, and the corresponding date in the year before, is as follows:

	June 30, 1888.	June 30, 1889.
Interest-bearing debt	\$1, 015, 146, 012. 00	\$894, 477, 502. 00
Old demand notes	56, 807. 50	56, 442. 50
United States notes	346, 681, 016. 00	346, 681, 016. 00
Fractional currency, estimated	6, 922, 643. 82	6, 916, 690. 47
Certificates of deposit	386, 429, 922. 00	433, 873, 298. 00
Matured debt	2, 496, 695. 26	1, 911, 485. 26
Interest due and unpaid	1, 667, 336. 85	1, 294, 049. 82
Accrued interest	10, 125, 136. 29	9, 434, 501. 51
Total debt	1, 769, 524, 969. 72	1, 694, 644, 985. 66
Treasurer's agency account	134, 205, 444. 50	116, 033, 489. 50
Aggregate	1, 903, 730, 414. 22	1, 810, 678, 475. 06
Assets of Treasury	764, 729, 535. 51	760, 643, 871. 26
Debt, less cash in Treasury	1, 139, 000, 878. 71	1, 050, 034, 603. 80

To show succinctly the state of the debt proper and the position of the Treasury with reference thereto, all items of current liability carried in the Treasurer's accounts, together with the equivalent amount of assets held against them, must be eliminated, and the principal of the various classes of obligations placed in comparison with the cash balance. It must be observed, however, that as the principal of the matured debt is taken up in the cash statement as a liability, the amount of it, if added to the other debt, where it properly belongs, must be added also to the balance of cash. With these changes the above statement is reduced to the following form:

	June 30, 1888.	June 30, 1889.
Interest-bearing debt	\$1, 015, 146, 012. 00	\$894, 477, 502. 00
United States notes	346, 681, 016. 00	346, 681, 016. 00
Old demand notes and fractional currency	6, 979, 451. 32	6, 973, 132. 97
Matured debt	2, 496, 095. 26	1, 911, 485. 26
Total principal of debt	1, 371, 302, 574. 58	1, 250, 043, 136. 23
Available cash balance	232, 301, 695. 87	200, 008, 532. 43
Principal, less cash in Treasury	1, 139, 000, 878. 71	1, 050, 034, 603. 80

From the foregoing it appears that the reduction of the principal of the debt proper was \$121,259,438.35. There were two items of increase, one of \$5,940, arising from the conversion of interest on refunding certificates into 4 per cent. bonds, and another of \$5,000, apparent only, resulting from the correction of an error, which had been carried along in the debt statement for a number of years, in the amount of 7-30 notes outstanding. The total application of moneys to the extinction of principal was therefore \$121,270,378.35. There was paid, in addition, \$17,292,362.65 as premium on bonds purchased, making a total expenditure of \$138,562,741. Of this sum, \$105,053,443.24 was derived from surplus revenues for the year, and \$33,509,297.76 was taken from cash in the Treasury. The purchases of bonds aggregated \$82,568,050 of 4½ per cents and \$38,106,400 of 4 per cents. The effect of the operations of the year upon the annual interest charge was a reduction of \$5,239,580.65.

THE CURRENCY.

The causes which for some time past have gradually been changing the composition of the circulating medium, produced their effect during the past fiscal year. Under the operation of the laws relating to silver about \$34,000,000 was added to the stock of that metal. The contraction of the national-bank circulation, brought about by the reduction of the bonded debt, amounted to \$41,000,000. But along with these changes, which have come to be ordinary, another made itself felt, for the first time recently, to a degree that left an impression upon the year's record. For the first time since gold began to be accumulated preparatory to the resumption of specie payments, the end of a fiscal year found the stock in the country less than it had been a twelvemonth before. The loss was \$25,750,000. This, though a considerable sum, is yet less than 4 per cent. of the amount in the country; and the fact of a loss itself lacks the significance which might attach to it under different circumstances. In searching for a cause it is perhaps unnecessary to look beyond the unusual crowds of Americans that have visited Europe the past season. Still, without these, it would not have been strange if a loss of gold had occurred, since the influx of that metal for some time had been greater than could be expected to be maintained, having amounted to \$115,000,000 in the two years preceding the last.

The metallic stock of the country, as estimated by the Director of the Mint, and the outstanding issues of paper, as shown by the records of this office, on June 30, 1888 and 1889, were as follows:

	June 30, 1888.	June 30, 1889.
Gold coin and bullion	\$705,818,855.00	\$680,063,505.00
Silver dollars and bullion	310,166,459.35	343,947,093.00
Fractional silver coin	76,406,376.00	76,601,836.00
Total coin and bullion	1,092,391,690.35	1,100,612,434.00
State-bank notes	230,806.00	201,170.00
Old demand notes	56,807.50	56,442.00
One and two year notes	63,835.00	62,955.00
Compound interest notes	189,530.00	185,750.00
Fractional currency, estimated	6,922,643.82	6,916,690.47
National-bank notes	252,368,321.00	211,378,963.00
United States notes	346,681,016.00	346,681,016.00
Certificates of deposit, act of June 8, 1872	14,915,000.00	17,195,000.00
Gold certificates	142,023,150.00	154,048,552.00
Silver certificates	229,491,772.00	262,629,746.00
Total paper currency	992,942,881.32	999,356,284.47
Aggregate	2,085,334,571.67	2,099,968,718.47

The following table shows the amounts of the several kinds of currency in the Treasury and in circulation:

	June 30, 1888.		June 30, 1889.	
	In Treasury.	In circulation.	In Treasury.	In circulation.
Gold	\$314,704,822.46	\$391,114,032.54	\$303,387,719.79	\$376,675,785.21
Silver	280,683,125.70	105,889,709.65	314,935,151.52	105,613,777.48
Old paper issues	1,357.92	7,462,264.40	1,094.76	7,421,912.71
National-bank notes	7,055,541.08	245,312,779.92	4,150,537.75	207,228,425.25
United States notes	53,345,975.89	293,335,040.11	47,296,875.54	299,384,140.46
Certificates of deposit, act of 1872	250,000.00	14,665,000.00	240,000.00	16,955,000.00
Gold certificates	20,928,500.00	121,094,650.00	36,918,323.00	117,130,229.00
Silver certificates	28,732,115.00	200,759,657.00	5,487,181.00	157,142,565.00
Total	705,701,438.05	1,379,633,133.62	712,416,883.36	1,387,551,835.11

From the face of the preceding statements it would appear that there was an increase both in the aggregate monetary supply and in the amount held by the people. The certificates of deposit are, however, merely representative of moneys in the Treasury, and to count them with the coin and notes to which they give title would be a duplication. If these be eliminated, and the actual moneys disposed according to ownership, the result will be as shown below:

	Outstanding.	In Treasury.	In circulation.
<i>June 30, 1888.</i>			
Gold	\$705,818,855.00	\$193,610,172.46	\$512,208,682.54
Silver	386,572,835.35	79,923,468.70	306,649,366.65
Notes	606,512,959.32	45,737,874.89	560,775,084.43
Total	1,698,904,649.67	319,271,516.05	1,379,633,133.62
<i>June 30, 1889.</i>			
Gold	680,063,505.00	186,257,490.79	493,806,014.21
Silver	420,548,929.00	57,792,586.52	362,756,342.48
Notes	565,482,986.47	34,493,508.05	530,989,478.42
Total	1,666,095,420.47	278,543,585.36	1,387,551,835.11

These figures make apparent a contraction of about \$33,000,000 in the currency, resulting from the changes already pointed out in the stock of gold, silver, and national-bank notes. In combination with this the \$41,000,000 paid out of the Treasury produced an increase of \$8,000,000 in the circulation. Of the losses, \$18,000,000 in gold and \$30,000,000 in notes were taken from the public, whose ownership of silver increased by \$56,000,000. The ratio of gold to the total stock of money was 41.5 per cent. at the beginning of the year and 40.8 at the close. In the active circulation the proportion of gold fell off from 37.1 to 35.6 per cent.

To show the significance of these facts, the supply of precious metals and of circulating notes other than certificates of deposit and the proportion of gold to the aggregate are given below for the same date in each of the past five years:

	1885.	1886.	1887.	1888.	1889.
Gold	\$588,697,036	\$590,774,461	\$654,520,335	\$705,818,855	\$680,063,505
Silver	283,478,787	312,252,843	352,993,566	386,572,835	420,548,929
Notes	672,793,236	665,891,618	633,489,036	606,512,959	565,482,986
Total	1,544,969,059	1,568,918,922	1,641,002,937	1,698,904,649	1,666,095,420
Per cent. of gold	38.1	37.7	39.9	41.5	40.8

The figures for the actual circulation are as follows:

	1885.	1886.	1887.	1888.	1889.
Gold	\$468,398,141	\$434,263,950	\$467,766,118	\$512,208,683	\$493,806,014
Silver	184,323,836	186,958,838	246,250,603	306,649,367	362,756,342
Notes	647,385,147	638,988,885	611,112,655	560,775,084	530,989,478
Total	1,300,107,124	1,260,211,673	1,325,129,376	1,379,633,134	1,387,551,834
Per cent. of gold	36.0	34.5	35.3	37.1	35.6

In becoming practically the sole issuer of currency, the Government has assumed the duty of supplying the needs of the public for a circulating medium. Those needs are not the same from year to year or from season to season. The yearly changes depend upon the growth of the population and the development of business. Their effects are seen in the almost uninterrupted expansion of the currency since 1873, which has been the net result of the accumulation of gold, the purchase of silver, and the variations that have occurred from time to time in the volume of circulating notes. The means of responding to future changes of this character must be provided by legislation; and since the amount of the direct paper issues of the Government is fixed by law, while the national-bank circulation is affected by other considerations than the need for currency, and is at present threatened with absolute retirement, the monetary situation must before long claim the serious attention of Congress.

With the variations in the wants of the country produced by the demands of business in different seasons it falls largely upon the Treasury to deal. The movements produced each year by these causes are considerable, and it has been shown by experience that unless they are allowed free flow the business public or the Treasury, or both, will suffer embarrassment. Various ways have been tried in the past for aiding in the distribution of currency, particularly the smaller denominations, which takes place several times a year, being largest in the autumn months. Among the expedients adopted have been the sale of bills of exchange, effected at a profit over the cost of the transfer of funds necessary to meet them; the shipment of silver coin or certificates free of charge in return for gold deposited in New York; the shipment of paper currency, at the cost of the consignee, in exchange for other denominations sent to the Treasury, and the sale of circulating notes or certificates at a premium.

During the past season, which was unusually active, the plan was adopted of forwarding currency from Washington at the expense of the consignees, under the Government contract with the United States Express Company for the transportation of public moneys, in return for deposits with the Assistant Treasurer in New York. As comparatively little discrimination on account of distance is made in the rates fixed by the contract, this arrangement proved very satisfactory to the public as well as to the Treasury. The currency needed for the movement of the crops was amply and promptly supplied, with only some little embarrassment to the Treasury in providing the denominations asked for. This arrangement, however, has recently been terminated by the express company on the ground that such transportation does not come within the provisions of the contract.

It is important that the relations between the Treasury and the business public, particularly with regard to the facilities that ought to be provided for the delivery of currency at distant places and the return of worn notes for redemption, should be more definitely settled. Especially incumbent upon the Department is it to foresee the wants of the people in the way of circulating medium and to be always ready to meet any demand that may properly be made. The Treasurer should be kept well supplied with the various denominations of paper, to avoid the unnecessary difficulties which have often arisen from neglect of this obvious precaution. Perhaps the least defensible plea that could be opposed to his requisitions is that the notes can not be printed fast enough. As a means of keeping the circulation in good condition, of aiding in the prevention of losses by wear, of making the work of coun-

terfeiters more difficult and their detection more certain, it would doubtless be a wise and popular measure to provide for the return of mutilated paper currency to the Treasury at the expense of the Government.

UNITED STATES NOTES.

In pursuance of the policy of limiting the smaller denominations of the paper currency to silver certificates and the larger to gold certificates, the volume of the legal tenders has been rapidly concentrated into notes of the medium sizes. None were issued the past year below ten or above one thousand dollars. The largest increase was in twenties.

The redemptions of worn and mutilated notes amounted to \$59,450,000, a degree of renovation not more than sufficient, according to the calculated average life of these notes, to keep the circulation in good condition. The redemptions at New York in gold were \$730,143. The table below shows the amounts of each denomination outstanding at the close of each of the last four fiscal years.

Denomination.	1886.	1887.	1888.	1889.
One dollar	\$17,603,922.40	\$8,797,376.50	\$5,180,232.50	\$3,714,527.90
Two dollars	18,204,369.60	9,008,572.00	4,976,938.00	3,351,293.60
Five dollars	85,629,219.00	95,064,850.50	81,054,872.50	58,334,960.50
Ten dollars	66,658,661.00	80,371,471.00	86,264,401.00	86,584,253.00
Twenty dollars	55,078,379.00	63,929,361.00	84,813,924.00	93,413,246.00
Fifty dollars	23,291,265.00	21,908,985.00	21,870,550.00	24,242,415.00
One hundred dollars	31,359,700.00	29,643,400.00	31,104,100.00	34,808,820.00
Five hundred dollars	12,424,000.00	7,704,500.00	8,068,000.00	14,499,500.00
One thousand dollars	37,361,500.00	31,197,500.00	24,303,000.00	28,687,000.00
Five thousand dollars	60,000.00	45,000.00	35,000.00	35,000.00
Ten thousand dollars	10,000.00	10,000.00	10,000.00	10,000.00
Total	347,681,016.00	347,681,016.00	347,681,016.00	347,681,016.00
Less unknown denominations destroyed in sub-treasury in Chicago fire	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
Outstanding	346,681,016.00	346,681,016.00	346,681,016.00	346,681,016.00

CERTIFICATES OF DEPOSIT, ACT OF JUNE 8, 1872.

There was a good deal of activity in the issue and return of certificates of deposit for United States notes, without resulting in much change in the amount outstanding. The total issues and redemptions have been as follows:

Fiscal year.	Total issued.	Total redeemed.	Outstanding at close of fiscal year.	Fiscal year.	Total issued.	Total redeemed.	Outstanding at close of fiscal year.
1873.....	\$57,240,000	\$25,430,000	\$31,810,000	1882.....	\$629,760,000	\$616,400,000	\$13,360,000.
1874.....	137,905,000	78,915,000	58,990,000	1883.....	649,790,000	636,610,000	13,180,000
1875.....	219,000,000	159,955,000	59,045,000	1884.....	676,690,000	664,430,000	12,260,000
1876.....	301,400,000	268,200,000	33,140,000	1885.....	733,215,000	703,930,000	29,285,000
1877.....	378,285,000	324,305,000	53,980,000	1886.....	780,865,000	762,765,000	18,110,000
1878.....	464,965,000	418,720,000	46,245,000	1887.....	815,765,000	806,745,000	9,020,000
1879.....	554,730,000	525,400,000	29,330,000	1888.....	839,875,000	825,210,000	14,665,000
1880.....	601,785,000	588,660,000	13,125,000	1889.....	878,815,000	861,860,000	16,955,000
1881.....	612,850,000	601,235,000	11,615,000				

GOLD CERTIFICATES.

To meet an urgent demand, a new issue of gold certificates, of the denominations of five and ten thousand dollars, payable to order, was begun in November, 1888, reaching \$48,000,000 by the end of the year, with \$45,000,000 outstanding. The greater favor with which this issue was received caused the return of \$31,000,000 of the certificates payable to bearer, so that, with the redemption of \$2,000,000 of the series of 1863, there was a net increase of \$12,000,000 in the total outstanding. The holdings of the Treasury, however, increased by \$16,000,000; hence the net result of the year's changes was a decrease of \$4,000,000 in the actual circulation. The issues and redemptions during the year, by denominations, are given in the following statement:

Denomination.	Outstanding June 30, 1888.	Issued.		Redeemed.		Outstanding June 30, 1889.
		During fiscal year.	To June 30, 1889.	During fiscal year.	To June 30, 1889.	
Twenty dollars.....	\$12,962,000	.....	\$21,040,000.00	\$1,982,898	\$10,000,898.00	\$10,979,102
Fifty dollars.....	10,245,150	.....	17,800,000.00	1,801,809	9,356,650.00	8,443,350
One hundred dollars.....	13,669,000	.....	40,234,300.00	2,021,900	28,587,200.00	11,647,100
Five hundred dollars.....	12,311,000	\$2,000,000	56,844,000.00	3,235,500	45,768,500.00	11,075,500
One thousand dollars.....	25,501,000	6,000,000	167,881,000.00	10,287,500	146,667,500.00	21,213,500
Five thousand dollars.....	23,865,000	30,155,000	530,540,000.00	17,020,000	493,540,000.00	37,000,000
Ten thousand dollars.....	43,470,000	41,120,000	470,450,000.00	30,900,000	416,760,000.00	53,690,000
Account Geneva award.....	.....	.....	33,000,580.46	.....	33,000,580.46	.....
Total.....	142,023,150	79,275,000	1,337,789,850.46	67,249,598	1,183,741,328.46	154,048,552

The aggregate transactions of the Treasury in these certificates, year by year, are shown below:

Fiscal year.	Issued during fiscal year.	Total issued.	Redeemed during fiscal year.	Total redeemed.	Outstanding at close of fiscal year.
1866.....	\$98,493,660.00	\$98,493,660.00	\$87,545,800.00	\$87,545,800.00	\$10,947,860.00
1867.....	109,121,620.00	207,615,280.00	101,295,900.00	188,841,700.00	18,773,580.00
1868.....	77,960,400.00	285,575,680.00	79,055,340.00	267,897,040.00	17,678,640.00
1869.....	80,663,160.00	366,238,840.00	65,255,620.00	333,152,660.00	33,088,180.00
1870.....	76,731,060.00	442,969,900.00	75,270,120.00	408,422,780.00	34,547,120.00
1871.....	56,577,000.00	499,546,900.00	71,237,820.00	479,660,600.00	19,886,300.00
1872.....	63,229,500.00	562,776,400.00	51,029,500.00	530,690,100.00	32,086,300.00
1873.....	55,570,500.00	618,346,900.00	48,196,800.00	578,886,900.00	39,460,000.00
1874.....	81,117,780.46	699,464,680.46	97,752,680.46	676,639,580.46	22,825,100.00
1875.....	70,250,100.00	769,714,780.46	71,278,900.00	747,918,480.46	21,796,300.00
1876.....	90,619,100.00	860,333,880.46	83,734,000.00	831,652,480.46	28,681,400.00
1877.....	58,141,200.00	918,475,080.46	45,250,000.00	876,902,480.46	41,572,600.00
1878.....	50,342,400.00	968,817,480.46	47,548,000.00	924,450,480.46	44,367,000.00
1879.....	12,817,400.00	981,134,880.46	41,270,700.00	965,721,180.46	15,413,700.00
1880.....	.....	981,134,880.46	7,409,100.00	973,130,280.46	8,004,600.00
1881.....	.....	981,134,880.46	2,221,680.00	975,351,960.46	5,782,920.00
1882.....	.....	981,134,880.46	745,800.00	976,097,760.46	5,037,120.00
1883.....	80,780,000.00	1,067,844,880.46	9,368,480.00	985,466,240.46	82,378,640.00
1884.....	41,470,000.00	1,109,314,880.46	25,465,980.00	1,010,922,220.46	96,392,660.00
1885.....	63,000,000.00	1,172,314,880.46	21,069,520.00	1,031,991,740.46	140,323,140.00
1886.....	1,040,000.00	1,173,354,880.46	10,188,895.00	1,042,180,635.46	131,174,245.00
1887.....	.....	1,173,354,880.46	9,667,428.00	1,051,868,063.46	121,486,817.00
1888.....	85,160,000.00	1,258,514,880.46	64,623,667.00	1,116,491,730.46	142,023,150.00
1889.....	79,275,000.00	1,337,789,880.46	67,249,598.00	1,183,741,328.46	154,048,552.00

SILVER CERTIFICATES.

The increase in the circulation of silver certificates has kept pace with the rate for the two previous years, being about \$56,000,000. Of this sum \$33,000,000 was in new issues and \$23,000,000 was taken from the cash in the Treasury. The total increase of \$169,000,000 in

three years, against a coinage of \$100,000,000, has practically taken up the margin of free coin in the Treasury, so that in future, unless there is a considerable return of certificates, the supply will practically be limited by the purchases of silver.

It appears that the new issues of the denomination of twenty dollars and under have fully met the needs of the country, so long an embarrassment to the Treasury, for small bills. No further difficulty is apprehended in furnishing any denominations of certificates that may be wanted, within the limit, of course, of the total issue authorized by law.

The following table shows the course of the issues and redemptions during the year:

Denomination.	Outstanding June 30, 1888.	Issued.		Redeemed.		Outstanding June 30, 1889.
		During fiscal year.	To June 30, 1889.	During fiscal year.	To June 30, 1889.	
One dollar	\$26,731,604	\$8,772,000	\$37,100,000	\$7,595,632.20	\$9,192,028.20	\$27,907,971.80
Two dollars	18,597,238	5,800,000	25,200,000	4,159,572.80	4,962,334.80	20,237,665.20
Five dollars	51,609,860	38,540,000	91,000,000	4,570,120.00	5,420,260.00	85,579,740.00
Ten dollars	80,465,510	20,480,000	149,274,000	13,508,887.00	61,837,377.00	87,436,623.00
Twenty dollars	43,840,160	160,000	83,746,000	8,890,544.00	48,636,384.00	35,109,616.00
Fifty dollars	4,391,600	.....	12,050,000	932,790.00	8,591,190.00	3,458,810.00
One hundred dollars	3,053,300	.....	14,140,000	727,480.00	11,814,180.00	2,325,820.00
Five hundred dollars	480,500	.....	13,650,000	134,000.00	13,303,500.00	346,500.00
One thousand dollars	322,000	.....	23,490,000	95,000.00	23,263,000.00	227,000.00
Total	229,491,772	73,752,000	449,650,000	40,614,026.00	187,020,254.00	262,629,746.00

Both in aggregate volume and in actual circulation these certificates now exceed every other kind of paper money except United States notes. The following table shows the total issues and redemptions, with the amounts outstanding, for each year since 1878:

Fiscal year.	Issued during fiscal year.	Total issued.	Redeemed during fiscal year.	Total redeemed.	Outstanding at close of fiscal year.
1878	\$1,850,410	\$1,850,410	.....	.....	\$1,850,410
1879	9,149,590	11,000,000	\$3,460,050	\$3,460,050	2,539,950
1880	10,018,000	21,018,000	183,680	3,643,730	12,374,270
1881	40,912,000	61,930,000	2,119,740	10,763,470	51,166,530
1882	24,300,000	86,230,000	9,369,820	20,133,290	66,096,710
1883	35,040,000	121,270,000	12,519,879	32,653,169	88,616,831
1884	52,280,000	173,550,000	20,005,140	52,658,309	120,891,691
1885	40,000,000	213,550,000	20,990,045	73,648,354	139,901,646
1886	4,600,000	218,150,000	23,328,971	102,172,325	115,977,675
1887	51,852,000	270,002,000	22,286,525	124,458,850	145,543,150
1888	105,896,000	375,898,000	21,947,378	146,406,228	229,491,772
1889	73,752,000	449,650,000	40,614,026	187,020,254	262,629,746

STANDARD SILVER DOLLARS.

There has been no incident worthy of special note in connection with the coinage of the standard silver dollars. The futility of all efforts to force the coins into circulation having been demonstrated by former experience, no extraordinary inducements to take them have recently been held out to the public. The changes in the amounts outstanding have been unimportant, but the tendency has been toward a falling off in the actual circulation. The amounts issued and returned and the expenses of distribution have been about as usual, but in consequence of the shipments necessary for storage, the total cost of handling has

recently been heavy. Since the expenditure borne by the Treasury in distributing the dollars to the public has ceased to increase the circulation, and consequently has become a needless outlay, it might be worth while to consider whether it would not be as well to stop this expense, and place these coins, together with the fractional silver, on the same basis as the other currency with reference to the mode of issue. To require consignees of silver to bear the cost of transportation might result in a decrease of the circulation, but the change could not be great. On the other hand, the coins would have the advantage of being held by the Government strictly on a par with the other currency. If to obtain them from the Treasury involved cost, they would perhaps not be so readily parted with. Hence the effect upon the circulation might be exactly the opposite to the one apparently regarded as certain. At all events, the Treasury would effect an important saving, and the anomalous discrimination against the credit of the silver coinage would be removed, without giving the public any cause for complaint.

The aggregate coinage and movement of standard silver dollars are shown in the following table:

Fiscal year.	Annual coinage.	Total coinage.	On hand at close of year.	Net distribution during year.	Outstanding at close of year.	Percentage of annual coinage distributed.	Percentage of total coinage outstanding.
1878	\$8,573,500	\$8,573,500	\$7,718,357	\$855,143	\$855,143	9.9	9.9
1879	27,227,500	35,801,000	28,147,351	6,798,506	7,653,649	24.9	21.3
1880	27,933,750	63,734,750	44,425,315	11,655,786	19,309,435	41.7	30.2
1881	27,637,955	91,372,705	62,544,722	9,518,548	28,827,983	34.4	31.5
1882	27,772,075	119,144,780	87,153,816	3,162,981	31,990,964	11.3	26.8
1883	28,111,119	147,255,899	111,914,019	3,350,916	35,341,880	11.9	24.0
1884	28,099,930	175,355,829	135,560,916	4,453,033	39,794,913	15.8	22.6
1885	28,528,552	203,884,381	165,413,112	-1,323,644	38,471,269	.....	18.8
1886	29,838,905	233,723,286	181,253,566	13,998,451	52,469,720	46.9	22.4
1887	33,266,831	266,990,117	211,483,970	3,036,427	55,506,147	9.1	20.7
1888	32,434,673	299,424,790	243,879,487	39,156	55,545,303	0.1	18.5
1889	33,997,860	333,422,650	279,084,683	-1,207,336	54,337,967	.....	16.3 ^o

FRACTIONAL SILVER COIN.

The existing redundancy of subsidiary silver coin, shown by the large amounts the Treasury has had to carry, was produced by the reappearance of the old pieces in the circulation after the resumption of specie payments, along with the coinage substituted in the place of fractional currency under the law of 1875. The excess of the present stock over actual needs is considerable, but it is confined to the larger denominations, the supply of dimes having had to be maintained by new coinage.

Since the accumulation of these coins in the Treasury reached the highest point, in 1885, there has been a constant outflow, interrupted only by the fluctuations common to the whole currency at different seasons of the year. Taking into account the new coinage of dimes, which since the redemption of the trade-dollars has been supplied at a large profit from the metal so obtained, there have been absorbed permanently into the circulation during the past four years on an average about \$2,000,000 of fractional silver per annum. As this seems to have been a natural consequence of the growth of the country and the development of business, there are good reasons for believing that with judicious management the whole of the present stock of metal in these coins may in a few years be put into active circulation. With a view to such an end, desirable as it would be for various reasons, the Treasury should be always prepared to take advantage of applications for

new coins, which are much better liked than those showing evidences of wear, and the demands which spring up from time to time for a particular denomination, as an opportunity for working off the old and uncurrent stock on hand. With the aid of the recent appropriations for recoinage a considerable advance has been made, both in the increase of the circulation and in the way of ridding the vaults of obsolete and unpopular pieces. As the subsidiary coins have been a source of profit to the Government, and as they are not useful for purposes of export, nor for any other as money when much worn there is every reason why they should be kept in good condition and not allowed to accumulate beyond practical needs.

The amounts of the different denominations in the Treasury on June 30, 1889, are shown in the following table:

Office.	Fifty cents.	Twenty-five cents.	Twenty cents.	Ten cents.	Five cents.	Three cents.	Unassorted.
Treasurer U. S., Washington....	\$1,448,140.00	\$634,640.00	\$5.20	\$11,085.00	\$92.15	\$8.10	\$39,141.16
Assistant treasurer U. S.:							
Baltimore.....	371,950.00	88,450.00	50.00	54,950.00	700.00	90.00	13,741.85
Boston.....	447,147.00	172,736.00	200.00	31,574.60	1,200.00	120.00	64,732.00
Chicago.....	937,000.00	341,000.00	.....	17,000.00	.....	.....	84,596.00
Cincinnati.....	185,438.00	181,250.00	140.00	18,200.00	924.00	50.00	.....
New Orleans.....	305,000.00	271,650.00	65.60	11,555.00	647.15	8.25	698.71
New York.....	8,151,000.00	1,416,000.00	.....	96,000.00	.....	.....	75,049.49
Philadelphia.....	662,000.00	289,000.00	100.00	13,000.00	500.00	.....	201,175.89
San Francisco.....	6,553,955.00	154,392.25	337.60	20,718.30	2,418.10	900.00	.....
St. Louis.....	1,063,900.00	265,350.00	125.00	29,000.00	620.00	18.00	45,796.41
U. S. Mint:							
Carson City.....	511.00	83.25	.....	192.74	.....	.....	.....
Philadelphia.....	4,534.00	1,100.00	.....	704.87	.....	.....	.....
San Francisco.....	.....	281,610.50	.....	74,100.50	.....	.....	.....
U. S. Assay Office:							
New York.....	.....	1.25	.....	.80	.....	.....	.....
St. Louis.....	.....	2.75	.....	.....	.....	.....	.....
In transit.....	.....	.....	.....	.....	.....	.....	.80
Total.....	20,130,573.00	4,097,266.00	1,023.40	378,081.81	7,101.40	1,194.35	524,932.31

MINOR COIN.

The minor-coin circulation continues in good condition and convenient supply. The Treasury stock at the close of the fiscal year was as follows:

Office.	Five cents.	Three cents.	Two cents.	One cent.	Unassorted.	Total.
Treasurer United States, Washington.....	\$8,225.00	\$42.00	.....	\$2,865.00	\$862.51	\$11,994.51
Assistant treasurer United States:						
Baltimore.....	2,300.00	60.00	\$20.00	8,560.00	87.63	11,027.63
Boston.....	6,335.00	90.00	25.00	3,555.63	1,593.01	11,598.54
Chicago.....	24,850.00	.....	.....	9,600.00	350.91	34,800.91
Cincinnati.....	5,472.00	133.00	39.00	380.00	.11	6,024.11
New Orleans.....	150.00	54.27	49.82	93.30	.....	347.39
New York.....	31,170.00	300.00	50.00	29,760.00	373.25	61,653.25
Philadelphia.....	2,500.00	.....	80.00	2,520.00	1,931.75	7,031.75
San Francisco.....	6,241.95	223.23	125.50	1,512.22	.....	8,102.90
St. Louis.....	7,200.00	.....	.....	.....	164.22	7,364.22
U. S. Mint, Philadelphia.....	.....	.....	.....	.....	65,681.54	65,681.54
U. S. Assay Office:						
Denver.....	.....	.....	.....	.....	.29	.29
New York.....	.....	.....	.....	.....	.28	.28
St. Louis.....	.....	.....	.....	.....	.74	.74
Total.....	94,443.95	902.50	389.32	58,846.05	71,046.24	225,628.06

RECOINAGE OF UNCURRENT COINS.

Worn and mutilated silver coins of the nominal value of \$542,937.32 were transferred to the Mint for recoinage, at a net loss of \$19,884.62, which was covered by the appropriation of \$20,000. The product was put into dimes, for which there has been a constant demand. There were also transferred \$80,602.94 of minor coins to be recoined or cleaned.

The silver recoined was as follows:

Denomination.	Amount.
Fifty cents.....	\$235,682.00
Twenty-five cents.....	222,920.00
Twenty cents.....	1,332.60
Ten cents.....	34,755.00
Five cents.....	11,731.30
Three cents.....	889.42
Total fractional silver coin.....	507,310.32
One dollar.....	35,627.00
Aggregate.....	542,937.32

MUTILATED, STOLEN, AND COUNTERFEIT CURRENCY.

The condition of the currency, as observed at the offices of the Treasury, shows a continuation of the improvement noted last year. With aggregate handlings of paper money but slightly less, and of silver coin considerably greater, the number of spurious pieces found was proportionately smaller than in the preceding twelve months. The following is the record of counterfeit paper currency for the year:

Denomination.	United States notes.	Silver certificates.	National bank notes.	Compound-interest notes.	Total.
One dollar.....	\$8	\$43	.....	.....	\$51
Two dollars.....	56	.....	\$38	.....	94
Five dollars.....	375	100	560	.....	1,035
Ten dollars.....	780	.....	540	.....	1,320
Twenty dollars.....	1,060	.....	620	.....	1,680
Fifty dollars.....	1,200	.....	50	\$50	1,300
One hundred dollars.....	100	.....	500	200	800
Total.....	3,579	143	2,308	250	6,280

The receipts of silver coin and the number of counterfeits are shown below:

Denomination.	Amount received.	Number of counterfeits.
Standard dollars.....	\$59,667,456.00	2,867
Half dollars.....	7,361,934.50	558
Quarter dollars.....	6,551,806.50	435
Total.....	73,581,197.00	3,860

The deductions from the face value of mutilated paper currency amounted to \$6,848.56. By a regulation published in the circular of July 11, 1889, the methods of valuing fragmentary notes and certificates were changed, so as to allow full payment for all pieces consisting clearly of three-fifths of the original paper. Where less than this proportion is presented, provided however there be two-fifths or more of the whole, the owner is allowed one-half of the face value. This arrange-

ment, which puts all the paper circulation practically upon the same basis in this respect, and which appears to be accepted with satisfaction by the public, is intended to insure the full payment of all notes and certificates issued, so far as is consistent with safe administration.

FRACTIONAL CURRENCY.

The redemptions of fractional currency during the year amounted to \$5,953.35. The course of the redemptions since the issue ceased is shown in the following table :

Fiscal year.	Amount.	Fiscal year.	Amount.
1877.....	\$14, 043, 458. 05	1884.....	\$20, 029. 50
1878.....	3, 855, 368. 57	1885.....	15, 885. 43
1879.....	705, 158. 66	1886.....	10, 088. 36
1880.....	251, 717. 41	1887.....	7, 123. 15
1881.....	109, 001. 05	1888.....	7, 400. 00
1882.....	58, 705. 55	1889.....	5, 953. 35
1883.....	40, 556. 96		

In the appendix are given tables showing the amounts of each denomination and issue redeemed, beginning with the first year after the last notes were paid out.

RECEIPTS FROM CUSTOMS AT NEW YORK.

The record of the kinds of money received at the New York custom-house, begun some years since as a convenient means of noting the character of the active circulation, and, in particular, of observing the proportion of gold and silver coming into the Treasury, has been continued, and the usual summary is given below. These receipts now consist substantially altogether of legal-tender notes and gold certificates, the proportion of other moneys having been less the past year than in any previous one since the record has been kept.

Period.	United States notes.	Per ct.	Gold coin.	Per ct.	Gold certificates.	Per ct.	Silver certificates.	Per ct.	Silver coin.	Per ct.	Total receipts.
Fiscal year											
1884.....	\$11, 791, 000	8. 8	\$3, 556, 000	2. 7	\$88, 750, 000	66. 4	\$29, 482, 000	22. 0	\$134, 000	0. 1	\$133, 713, 000
Fiscal year											
1885.....	36, 161, 000	29. 9	1, 544, 000	1. 2	42, 779, 000	34. 1	44, 660, 000	35. 6	158, 000	0. 1	125, 302, 000
Fiscal year											
1886.....	59, 549, 000	44. 9	941, 000	0. 7	54, 343, 000	41. 0	17, 404, 000	13. 1	390, 500	0. 3	132, 627, 500
Fiscal year											
1887.....	39, 939, 500	27. 3	1, 256, 750	0. 9	86, 887, 000	59. 5	17, 564, 000	12. 0	468, 750	0. 3	146, 116, 000
Fiscal year											
1888.....	16, 768, 000	11. 6	1, 313, 200	0. 9	110, 227, 484	76. 4	15, 628, 000	10. 8	470, 800	0. 3	144, 407, 484
1888.											
July.....	1, 152, 300	8. 1	61, 100	0. 4	11, 754, 486	83. 0	1, 171, 500	8. 3	24, 100	0. 2	14, 163, 486
August.....	870, 100	6. 3	73, 500	0. 5	12, 136, 923	87. 6	764, 537	5. 5	15, 900	0. 1	13, 860, 960
September.....	714, 600	5. 9	47, 700	0. 4	10, 819, 032	89. 1	529, 406	4. 4	27, 950	0. 2	12, 138, 688
October.....	745, 700	6. 3	50, 850	0. 4	10, 724, 958	89. 5	433, 800	3. 6	23, 130	0. 2	11, 978, 438
November.....	667, 450	6. 9	25, 780	0. 3	8, 385, 807	87. 2	515, 300	5. 4	16, 100	0. 2	9, 610, 437
December.....	1, 004, 900	9. 2	19, 585	0. 2	9, 469, 710	86. 3	455, 300	4. 1	16, 950	0. 2	10, 966, 445
1889.											
January.....	1, 487, 150	10. 6	14, 491	0. 1	11, 655, 954	83. 0	866, 350	6. 2	13, 680	0. 1	14, 037, 625
February.....	1, 220, 000	9. 4	13, 133	0. 1	11, 020, 694	85. 1	691, 400	5. 3	9, 403	0. 1	12, 954, 630
March.....	1, 237, 900	9. 2	14, 203	0. 1	11, 740, 480	87. 5	412, 600	3. 1	17, 328	0. 1	13, 422, 511
April.....	988, 400	8. 3	17, 198	0. 1	10, 624, 281	88. 8	315, 140	2. 7	17, 134	0. 1	11, 962, 153
May.....	1, 365, 200	12. 3	17, 590	0. 2	9, 047, 334	81. 5	655, 150	5. 9	11, 517	0. 1	11, 096, 791
June.....	2, 013, 510	18. 8	14, 880	0. 1	7, 968, 814	74. 5	600, 690	6. 5	9, 822	0. 1	10, 697, 716
Fiscal year											
1889.....	13, 467, 210	9. 2	370, 010	0. 3	125, 348, 473	85. 3	7, 501, 173	5. 1	203, 014	0. 1	146, 889, 880

CLEARING-HOUSE TRANSACTIONS.

Owing to the larger operations of the Treasury, the transactions with the clearing-house in New York were unusually heavy, the total volume having exceeded that of any previous year. The following statement of receipts and payments through this channel is given in continuation of tables published in former reports:

Period.	Checks sent to clearing-house.	Checks received from clearing-house.	Balances due assistant treasurer.	Balances due clearing-house.
Fiscal year 1884.....	\$116 666,000.26	\$295,541,948.32	\$1,331,880.02	\$180,207,828.08
Fiscal year 1885.....	109,420,072.25	278,830,720.11	694,284.08	170,104,931.94
Fiscal year 1886.....	125,782,520.53	276,855,487.30	1,643,279.86	152,716,246.63
Fiscal year 1887.....	116,671,928.61	353,470,901.64	181,409.57	236,980,382.60
Fiscal year 1888.....	99,399,535.24	337,849,743.13	382,681.63	238,832,889.52
1888.				
July.....	9,830,204.30	30,192,607.59	.....	20,362,403.29
August.....	10,273,561.88	28,614,545.60	.....	18,340,983.72
September.....	10,488,683.11	53,056,953.48	.....	42,568,370.37
October.....	12,023,930.06	52,272,571.24	.....	40,248,641.18
November.....	9,918,115.71	25,707,727.13	.....	15,789,611.42
December.....	12,342,375.91	32,903,230.24	1,422,894.17	21,983,748.50
1889.				
January.....	13,893,325.24	39,741,346.97	.....	25,848,021.73
February.....	12,591,350.12	30,592,857.29	846,064.19	18,847,571.36
March.....	12,284,610.12	33,640,692.49	.....	21,356,082.37
April.....	9,114,725.88	37,905,418.28	.....	28,790,692.40
May.....	10,433,587.67	28,577,420.79	.....	18,143,833.12
June.....	8,914,534.39	31,224,279.91	.....	22,309,745.52
Fiscal year 1889.....	132,109,004.39	424,429,651.01	2,268,958.36	294,589,604.98

NATIONAL BANKS.

There was a decrease of \$41,097,200 in the amount of bonds held in trust for the national banks, resulting from the withdrawal of \$66,340,900 and the deposit of \$25,243,700. Of the decrease, \$30,191,200 was in those held as security for circulation, and \$10,906,000 in those held as security for public moneys. There remained on deposit at the close of the year \$148,121,450, belonging to 3,262 banks, for the former purpose, and \$45,222,000, belonging to 270 banks, for the latter. The number of active banks was increased by 134, and the number of depositaries was decreased by 20, during the year. The amount of each kind of bonds on deposit June 30, 1889, and the purpose for which they were held, are shown in the following table:

Class of bonds.	Rate per cent.	To secure circulation, face value.	To secure public moneys.		Total face value.
			Face value.	Market value.	
Bonds issued to Pacific railroads.....	6	\$4,324,000	\$1,403,000	\$1,795,840	\$5,727,000
Funded loan of 1891.....	4½	42,409,900	10,849,500	11,581,841	53,259,400
Funded loan of 1907.....	4	101,387,550	32,969,500	42,365,807	134,357,050
Total.....	.....	148,121,450	45,222,000	55,743,488	193,343,450

The popularity of the national banking system and the contraction of the bonded public debt have produced two antagonistic movements—the growth of the number of banks, and the diminution of their aggre-

gate deposits of bonds as security for circulation. In the last ten years the number of active banks has increased nearly 60 per cent., while the amount of bonds held to secure circulation has decreased in about the same proportion. The two movements can not go on much longer, unless the relations between the capital of banks and the deposit of bonds required are changed by legislation. The minimum limit of bonds fixed by existing laws for the present capital of the banks is only fifty or sixty millions below the amount now on deposit, and of course is raised year by year with the increase of the number of banks and the amount of their capital. The following table exhibits the number of banks and of depositaries, together with the bonds held for them by the Treasury at the end of each fiscal year:

Fiscal year.	Number of banks.	Number of depositaries.	Bonds held to secure circulation.	Bonds held to secure public funds.	Total of bonds held.
1863.....	26	.....	\$1,185,750	.....	\$1,185,750
1864.....	467	204	44,266,900	\$30,009,750	74,276,650
1865.....	1,294	320	235,989,700	32,707,500	268,697,200
1866.....	1,634	382	327,310,350	38,177,500	365,487,850
1867.....	1,636	385	340,607,500	39,177,950	379,785,450
1868.....	1,640	370	341,495,900	38,517,950	380,013,850
1869.....	1,619	276	342,851,600	25,423,350	368,274,950
1870.....	1,612	148	342,278,550	16,072,500	358,351,050
1871.....	1,723	159	359,885,550	15,536,500	375,422,050
1872.....	1,853	163	380,440,700	15,329,000	395,769,700
1873.....	1,968	158	390,410,550	15,210,000	405,620,550
1874.....	1,983	154	391,171,200	15,390,200	406,561,400
1875.....	2,076	145	376,314,500	14,547,200	390,861,700
1876.....	2,091	143	341,394,750	14,578,000	355,972,750
1877.....	2,078	145	338,713,600	15,377,000	354,090,600
1878.....	2,056	124	349,546,400	13,858,000	363,404,400
1879.....	2,048	127	354,254,600	14,421,400	368,676,000
1880.....	2,076	131	361,652,050	14,777,000	376,429,050
1881.....	2,115	130	360,505,900	15,205,500	375,801,400
1882.....	2,239	124	360,722,700	15,925,000	376,647,700
1883.....	2,417	140	356,596,500	17,116,000	373,712,500
1884.....	2,625	135	334,147,850	17,060,000	351,207,850
1885.....	2,689	132	312,145,200	17,607,000	329,752,200
1886.....	2,809	160	275,974,800	19,659,900	295,634,700
1887.....	3,014	200	191,966,700	26,485,500	218,452,200
1888.....	3,128	290	178,312,650	56,128,000	234,440,650
1889.....	3,262	270	148,121,450	45,222,000	193,343,450

The amount of public moneys held by depositary banks ran down during the year from \$58,712,511.11 to \$47,259,714.39, the result mainly of the voluntary acts of the banks in surrendering the deposits and withdrawing the bonds held as security. The movement took place between the months of September and March, a period during which also large amounts of bonds held as security for circulation were withdrawn. Of the deposits remaining at the close of the year, \$43,203,323.97 stood to the credit of the Treasurer and \$4,056,390.42 to the credit of disbursing officers.

The following table exhibits, by fiscal years, the amount of the receipts of public moneys by depositary banks, of the funds transferred to and from them, of the drafts drawn on them, and of the balances standing charged to them at the end of each year. The discrepancies between the balances given and those reported as assets of the Treasury arise from differences in methods of statement. The table shows the transactions between the banks and the Treasurer only, credit being given for drafts when they are drawn, and no allowance being made for unavailable funds, of which \$214,761.38 are carried in the accounts. In the statements of assets and liabilities the amount standing to the credit of

disbursing officers are included, the unpaid drafts are treated as a liability, and the unavailable items are thrown out.

Fiscal year.	Receipts.	Funds transferred to depository banks.	Funds transferred to Treasury by depository banks.	Drafts drawn on depository banks.	Balance.
1864 ...	\$153,395,108.71	\$816,000.00	\$85,507,674.08	\$28,726,695.88	\$39,976,738.75
1865 ...	987,504,639.14	8,110,294.70	583,697,912.72	415,887,767.81	36,065,992.06
1866 ...	497,566,676.42	13,523,972.62	363,085,565.65	149,772,756.11	31,298,319.34
1867 ...	351,737,083.83	8,405,903.63	331,039,872.57	37,218,612.76	26,182,821.47
1868 ...	225,244,144.75	9,404,392.00	215,311,460.69	22,218,187.92	23,301,709.61
1869 ...	105,160,573.67	10,052,199.44	114,748,877.24	14,890,463.75	8,875,141.73
1870 ...	120,084,041.79	2,466,521.06	111,123,926.18	11,818,228.61	8,483,549.79
1871 ...	99,299,840.85	2,633,129.45	89,428,544.04	13,790,961.01	7,197,015.04
1872 ...	106,104,855.16	3,050,444.05	94,938,603.76	13,635,847.49	7,777,273.00
1873 ...	169,602,743.98	9,004,842.49	108,089,786.76	16,110,519.07	62,185,153.64
1874 ...	91,108,846.70	2,729,958.81	134,869,112.57	13,364,554.52	7,790,292.06
1875 ...	98,228,249.53	1,737,445.60	82,184,304.05	13,657,678.25	11,914,004.89
1876 ...	97,402,227.57	2,445,451.49	89,981,146.99	13,909,616.83	7,870,920.13
1877 ...	106,470,261.22	2,353,196.29	94,276,400.35	14,862,200.88	7,555,776.41
1878 ...	99,781,053.48	2,385,920.38	90,177,963.35	12,606,870.60	6,937,916.32
1879 ...	109,397,525.67	6,890,489.06	100,498,469.29	15,544,058.34	7,183,403.42
1880 ...	119,493,171.94	6,493,634.17	109,641,232.64	15,525,023.03	7,999,953.86
1881 ...	131,820,002.20	5,646,092.46	118,143,724.91	18,388,772.82	8,933,550.79
1882 ...	143,261,541.41	5,256,574.29	120,131,305.07	18,709,928.56	9,610,432.86
1883 ...	145,974,256.86	5,292,840.22	132,075,358.80	18,771,472.81	10,030,698.33
1884 ...	129,100,449.35	5,501,161.18	116,227,722.17	17,688,442.52	10,716,144.17
1885 ...	119,056,058.94	4,798,782.35	105,952,609.09	17,633,235.03	10,985,141.34
1886 ...	123,592,221.68	8,786,546.55	112,862,815.24	16,464,462.15	14,036,632.18
1887 ...	128,482,769.20	11,476,372.92	118,372,954.27	16,432,743.24	19,190,076.79
1888 ...	132,591,946.77	80,082,442.39	161,168,708.67	15,782,267.54	54,913,489.74
1889 ...	139,316,214.40	20,723,547.15	152,338,700.22	19,309,039.25	43,305,511.91
Total...	4,730,836,505.31	240,064,154.75	3,944,874,751.37	982,720,396.78	.....

SEMI-ANNUAL DUTY.

The sums paid into the Treasury by the national banks as semi-annual duty for the fiscal year aggregated \$1,410,331.84, a falling off of \$205,795.69 from the previous year, due to the contraction of the circulation on which this tax is levied. The total amount of the duty paid since the organization of the national banking system is \$137,664,135.57, of which \$68,868,180.67 was assessed on circulation, \$60,940,067.16 on deposits, and \$7,855,887.74 on capital.

PACIFIC RAILROAD SINKING FUNDS.

First-mortgage Pacific railroad bonds of the face value of \$823,000 were added during the year to the sinking fund of the Union Pacific Railroad, and \$314,000 to that of the Central Pacific Railroad. The securities held for these funds at the close of the year are described in the following table:

Class of bonds.	Rate per cent.	For Union Pacific Railroad Company.	For Central Pacific Railroad Company.
Bonds issued to Pacific railroads	6	\$1,043,000	\$2,548,000
United States funded loan of 1907	4	4,478,650	.....
Union and Central Pacific Railroad first-mortgage thirty-year bonds	6	2,018,000	666,000
Total		7,539,650	3,214,000

INDIAN TRUST FUNDS.

In pursuance of instructions from the Secretary of the Interior in his letter of November 12, 1888, \$37,000 of the bonds of the State of North Carolina and \$3,000 of the bonds of the State of South Carolina were transferred from the Indian trust fund to the United States and deposited for account of the Secretary of the Treasury, for whom they are now held. No other changes have been made in these funds. The securities held for them are described in the table below. All the States are in default for principal and interest, excepting Maryland. The interest on the bonds of that State is paid as it matures.

Class of bonds.	Registered.	Coupon.	Total.
STATE AND CANAL BONDS.			
Arkansas, funded debt		\$168,000	\$168,000.00
Florida, State stocks		132,000	132,000.00
Louisiana, State stocks		37,000	37,000.00
Maryland, State stocks	\$8,350.17		8,350.17
North Carolina, State stocks		155,000	155,000.00
South Carolina, State stocks		122,000	122,000.00
Tennessee, State stocks	191,666.66 $\frac{2}{3}$	123,000	314,666.66 $\frac{2}{3}$
Virginia, State stocks	540,000.00		540,000.00
Virginia, Chesapeake and Ohio Canal bonds		1,000	1,000.00
UNITED STATES BONDS.			
Bonds issued to Pacific railroads	280,000.00		280,000.00
Total	1,020,016.83 $\frac{1}{3}$	738,000	1,758,016.83 $\frac{1}{3}$

DISTRICT OF COLUMBIA TRUST FUNDS.

Securities as described below are held for the District of Columbia:

Class of securities.	Contractors' guaranty fund.	Metropolitan police fund.	Firemen's relief fund.	Miscellaneous.	Total.
District of Columbia 3.65 per cents ..	\$27,000	\$28,000	\$1,000		\$56,000.00
United States 4 per cents	138,650	2,550	950		142,150.00
United States 4 $\frac{1}{2}$ per cents	850				850.00
Unsigned District of Columbia 3.65 per cents				\$1,530,000.00	1,530,000.00
Board of audit certificates				20,134.72	20,134.72
Chesapeake and Ohio Canal bonds				84,285.00	84,285.00
Total	166,500	30,550	1,950	1,634,419.72	1,833,419.72

CAPTURED AND ABANDONED PROPERTY.

In accordance with instructions from the Secretary of the Treasury pursuant to a judgment of the Court of Claims rendered May 13, 1889, and certified to him under the provisions of the act of Congress approved March 3, 1887, the three swords formerly belonging to General David E. Twiggs, and held in this office as captured and abandoned property, were delivered, on May 24, 1889, to General A. C. Myers, executor of the Twiggs estate. The bonds of the State of Louisiana held for the Secretary of the Treasury are now the only remaining property classed under this head.

MISCELLANEOUS TRUSTS.

With the exception of the transfers noted in the preceding paragraph, there have been no changes in the condition of these trusts. United States bonds are held, under various provisions of law, for the following corporations in the sums set forth:

American Printing House for the Blind, 4 per cents.....	\$250, 000
Pennsylvania Company, 4½ per cents.....	200, 000
Manhattan Savings Institution, 4 per cents.....	75, 000
Alaska Commercial Company, 4 per cents.....	55, 000
Total.....	580, 000

The securities held for the Secretary of the Treasury, and belonging to the United States, are as follows:

Arkansas State bonds.....	\$625, 000
Louisiana State bonds.....	545, 480
North Carolina State bonds.....	50, 000
Tennessee State bonds.....	21, 000
Virginia State bonds.....	41, 800
Nashville and Chattanooga Railroad bonds.....	500, 000
Chesapeake and Ohio Canal bonds.....	12, 000
South Carolina State stocks.....	3, 000
Total.....	1, 798, 280

REDEMPTION OF NATIONAL-BANK NOTES.

The fiscal year witnessed a decrease of \$41,000,000 in the national-bank circulation—the largest that has taken place within any like period since this currency was first issued. The contraction now going on, which began in 1883 with the redemption of the 3 per cent. bonds, has amounted in round numbers to \$150,000,000, \$50,000,000 in the first half of the interval, and \$100,000,000 in the last half. The volume of the circulation outstanding on June 30 was a little over \$211,000,000, with \$78,000,000 of lawful money on deposit in the Treasury for further reductions.

In proportion to the circulation the redemptions during the year were unusually heavy. This is particularly true of the first seven months, through which the movements that began about December, 1887, occasioned by the scarcity of one and two dollar notes, were continued. Notes of the net value of \$88,217,860.57 were presented, about 10 per cent. less than the previous year, while the average circulation was 13 per cent. less. Since February there has been a distinct falling off in the amounts received, which is sufficiently explained by the diminution of the volume outstanding and the absence of any active cause that would stimulate the movement of the notes to Washington.

There has been no significant variation from the ordinary course into which the redemption of bank-notes has fallen. The only unusual incidents of the year were connected with the funds for the reduction and retirement of circulation. These funds, which in July, 1887, amounted to upwards of \$100,000,000, and excited a good deal of concern, had accumulated mainly from the operation of two different causes; first, the redemption of the 3 and 3½ per cent. bonds, which were largely held as security for circulation, and, secondly, the provisions of the act of July 12, 1882, under which banks extending their corporate existence were required to deposit lawful money for the retirement of the notes issued prior to the date of the extension.

The first of these causes ceased to exist in July, 1887, and the second became practically inactive a year later. Consequently during the last two fiscal years the aggregate of these funds has steadily run down from month to month, and in the ordinary course it will continue to do so until it is reduced to an unimportant figure. The deposits required by the law of 1882 will never again be large, having been only \$1,785,615 last year as compared with \$18,813,797 the year before. The purchase of bonds held as security for circulation produces the same effect as their redemption at maturity, but by the same act of 1882 the deposits for the withdrawal of bonds so held shall not exceed \$3,000,000 in any one month, excepting in the case of bonds called for redemption. The limit of the additions to these funds from the withdrawal of bonds for the reduction of circulation is therefore \$36,000,000 a year. Unless unfavorable financial conditions should arise, or unless, through legislation or otherwise, the national system should become unpopular, there are not likely to be any large deposits in consequence of failures and liquidations. The only event in immediate prospect that threatens to swell these funds is the maturity of the 4½ per cents, and the probability now is that this can not draw more than \$20,000,000 or \$25,000,000 into the Treasury for the retirement of bank-notes.

The net deposits on this account during the fiscal year were \$32,484,415, of which \$1,115,220 were for banks in liquidation or in the hands of receivers, \$29,583,580 for active banks reducing their circulation, and \$1,785,615 for the retirement of notes issued prior to the extension of charters. The total reduction provided for by these deposits is made up of the first two classes, and amounts to \$30,698,800. The limit of \$3,000,000 per month was reached by the tenders in September, 1888, for the first time after it was fixed, and again every successive month until May, when there was a sudden falling off in the amounts offered. The bonds released by these deposits were withdrawn for sale, and the whole movement appeared to be prompted by the desire to realize the high premiums that were paid.

The table below gives by classes and in the aggregate the deposits and redemptions on these accounts for each month of the year, with the balances of the deposits remaining on hand. The tables in the appendix show, by years, the whole of the operations of the Treasury in the redemption of national-bank notes.

Month.	Deposits.				Redemptions.	Balances.
	For retire- ment.	For reduc- tion.	For retire- ment and re-issue.	Total.		
1888—July	\$107,010	\$979,100	\$810,194.00	\$1,896,304.00	\$3,819,281.00	\$90,029,866.65
August	38,200	991,955	184,341.00	1,214,496.00	3,424,798.00	87,819,564.65
September	45,000	2,848,565	66,330.00	2,959,895.00	3,471,728.00	87,307,731.65
October	147,895	3,045,125	170,820.00	3,363,840.00	3,652,712.45	87,018,859.20
November	44,350	2,999,970	79,400.00	3,123,720.00	3,712,558.70	86,430,020.50
December	168,995	3,688,200	133,270.00	3,390,465.00	3,541,014.00	86,279,471.50
1889—January	72,830	2,991,850	128,740.00	3,193,470.00	5,492,956.00	83,979,985.50
February	124,070	2,927,205	73,070.00	3,124,345.00	4,527,080.25	82,577,250.25
March	105,640	2,943,805	47,500.00	3,096,945.00	3,188,750.50	82,485,444.75
April	139,750	2,948,780	15,000.00	3,103,530.00	3,075,596.50	82,513,378.25
May	65,180	1,962,435	38,684.84	2,066,299.84	4,082,254.50	80,497,423.59
June	56,250	1,856,590	38,265.16	1,951,105.16	4,397,392.00	78,051,136.75
Total	1,115,220	29,583,580	1,785,615.00	32,484,415.00	46,386,121.90	.....

With the exception of some temporary annoyances occasioned in parts of the country by the change in the contract for transportation, the redemption system has worked smoothly, and apparently to the satisfaction of the public as well as of the banks. The regulations now in force, which have been suggested by the experience of the past, are well understood and generally complied with. Many of the restrictions formerly enforced with regard to return remittances from the Treasury have been removed, so that the holder of bank-notes has now the greatest liberty of choice, consistent with the interests of the Treasury and the banks, as to how he shall be paid. The latest modification has been in the rates for express charges, by which the discrimination formerly made against these notes has been removed, and they have been placed upon an equality in this regard with the other paper currency of the country.

The expenses of the redemption agency for the year were \$131,190.67. This sum will be reimbursed to the Treasury and assessed against the banks as provided by law, at the rate of \$1.45⁴⁰/₁₀₀ per \$1,000 of notes redeemed. The additions to the fund arising under section 8 of the act of July 12, 1882, amounted to \$3,131.09, and the charges against it to \$4,552.59, leaving a balance of \$14,506.11.

There are in circulation unsigned or partly signed notes of banks amounting to \$14,600, less some small sums known to have been retired, which were stolen from the custody of the banks after having been received from the Department, and which have been refused at this office under a ruling that they were not obligatory promises of the banks to pay. The question of the proper status of these notes having been raised by the demand of a holder for the redemption of certain of them out of money on deposit in the Treasury under the provisions of section 6 of the act of July 12, 1882, and the Treasurer having been called upon for his views on the subject, which were submitted after mature deliberation, this opportunity is taken to make public some of the main grounds on which he was forced to the conclusion that such notes ought to be redeemed.

By the provisions of law referred to, the notes issued to banks extending the period of their corporate existence are required to be redeemed at the Treasury. At the end of a specified period the banks must deposit lawful money sufficient to redeem the remainder of the circulation which was outstanding at the date of their extension, and the gain that may arise from the failure to present the notes for redemption inures to the benefit of the United States. These provisions, considered particularly in connection with the clauses of the statutes relating to the issue of circulating notes to the banks, and generally as part of the whole body of law on the subject of the national currency, seem to be consistent with the powers of Congress only upon the assumption that such notes, from the time they come into the possession of the bank in the manner prescribed by law, and before they receive the signatures of the bank's officers, are obligations of the Government delivered to the bank for the bank's benefit, on security pledged for their return to the Treasury, and as such are redeemable by the Government, at the hands of an innocent holder, and if the necessary funds are not furnished by the bank, then the security pledged becomes forfeit.

The inference is necessary, if notes stolen from a bank are held to be irredeemable, that Congress intended the gain arising from their rejection to go to the Treasury. Now, there can be no pretense that notes so stolen derive any validity from a fraudulent act. They doubtless have the same character yet that belonged to them while they were in the

custody of the bank. If they have no value to the holder who received them as money, they had none to the bank which voluntarily pledged security for their return to the Treasury. But if they are mere blank paper, can Congress, in the face of the constitutional prohibition that no person shall be deprived of property without due process of law, enact a statute requiring the bank to deposit money for them, and appropriating that money to the use of the United States? Can the Department be justified in assuming that Congress meant a statute to have this effect, unless the language used will bear no other meaning? The wording of the section is careful and clear. The notes issued to the banks must be redeemed, and the gain from failure to present them shall inure to the United States. The inference that a gain is to arise from the theft of unsigned notes, and that this gain also is to be appropriated, is purely gratuitous.

But if, on the other hand, these unsigned notes, as they were delivered to the bank and stolen by the thief, were to all intents money issued by the Government, then the language of the law of 1882 can be taken at its plain import. Congress is not placed in the attitude of trying to violate the Constitution, but is seen to have acted in the exercise of an undoubted prerogative. The bank is deprived of no right, having the ordinary remedies of the laws relating to property and the punishment of crime. There is no question of imposing on a corporation an unsigned paper as a promissory note; the question is whether, to save that corporation harmless against loss of money by theft, the pieces of money so lost shall be deprived of all value, to the injury of the persons into whose hands they may afterwards come.

These notes are a cause of grievance to the public, circulating as they do without question on the faith of their being genuine impressions of the plates regularly issued from the Treasury, and being discredited only when presented for redemption. The feeling is prevalent that they ought to be paid, and unless provision is made for taking them up they will inevitably become the basis of a claim against the Government. It is hoped that such steps will be taken by the Department as may be necessary to settle definitely the question of liability for them.

WORK OF THE OFFICE.

There were turned over to the present Treasurer, on his assuming the duties of the office, May 11, 1889, \$237,208,402.39 in cash assets, together with \$320,699,000 of unissued notes and certificates and \$213,524,927.06 $\frac{3}{4}$ in bonds and coupons, making an aggregate of \$771,432,329.45 $\frac{3}{4}$. He was enabled to give to his predecessor a receipt in full for all moneys and securities called for by the accounts. The labor of examining such an amount of coin and paper was heavy, and the greater part had to be done in close vaults, but it was prosecuted with unusual expedition. A saving of time, expense, and discomfort was effected by the use of electrical fans for regulating temperature and ventilation.

The Treasurer feels it his duty to call attention to several matters which he deems of sufficient importance to command the early attention of Congress. The vaults, excepting the large one for silver, are such as have been in use for many years, and consequently they can not be regarded as equally secure with those of more modern design. It is recommended that they be strengthened and supplied with the recent improvements. The old safes should be replaced with new ones. The cash room when it was fitted up some years ago was doubtless supplied

with all the conveniences and appliances for the safe transaction of business then known, but improvements have since been introduced by the public generally which would add greatly to the present facilities and render more secure the property of the Government. In fact the banking-house of the Government should be made fully equal to the modern banking-house of the first-class cities. The Treasurer is required to give a large bond, and is held responsible for the safe-keeping of all things of value placed in his hands; hence he feels that he should be supplied with all the safeguards that modern invention has produced.

It sometimes becomes necessary to the proper conduct of business, or advantageous to the interests of the Department or of the public, for the Treasurer to make personal visits to a sub-treasury or to a distant city. The emergency is frequently so clear that there is no room for doubt or misunderstanding of duty. As there is no appropriation for such purposes, the Treasurers have personally borne the expenses of these journeys. It is respectfully recommended that some provision be made to relieve them of this tax upon their private purses. There should also be a fund available for the recovery of moneys lost or stolen from the Treasury and for making such immediate investigations as may be necessary to fix the responsibility or detect the criminal. Such expenses, likewise, when they have been necessary in the past, have been defrayed by the Treasurers themselves.

With the increase of its importance, the office is becoming more and more an object of interest to the public. Several hundred thousand visitors annually now apply for permission to see the vaults or to acquaint themselves with the methods of conducting public business. They are not all prompted by idle curiosity, but many of them evince a commendable desire for information on subjects into which they doubtless have the right to inquire. This constant stream of strangers, even though it be confined to the corridors and public rooms of the building, is a menace and at times a perplexity to the officers and employes responsible for the safe-keeping of the public funds. During business hours, however, the regular force of clerks and watchmen has proved an adequate guard, and the Treasurer has the satisfaction of relying upon the honesty and discretion of persons whom he can control and in whom he has confidence. But at night, when the building is left in the hands of a limited number of watchmen, the Treasurer is deprived of his custodianship, although he is not relieved of his responsibility. It is recommended that the force of the office be so increased as to allow him to employ six watchmen, who should be provided with proper arms, to act under the direction of the captain of the watch, but subject to the orders of the Treasurer, as a patrol and guard for the office.

The Treasurer's relations with the other bureaus of the Department require him habitually to intrust important papers and other articles of value to messengers, who may not be known to him, and whose official character he has to accept on trust. It would be wise to require all persons employed in such a capacity to be provided with an official uniform or other distinctive badge.

The subordinate officers and employes of the bureau are commended for the faithfulness and ability with which they have discharged their duties.

I have the honor to be, very respectfully, your obedient servant,

JAMES N. HUSTON,

Treasurer of the United States.

Hon. WILLIAM WINDOM,

Secretary of the Treasury.

APPENDIX.

No. 1.—RECEIPTS AND EXPENDITURES FOR THE FISCAL YEAR 1889, AS SHOWN BY WARRANTS ISSUED.

Account.	Receipts.	Expenditures.	Repayments from unexpended appropriations.	Counter credits to appropriations.
Customs	\$223,832,741.69	\$20,154,142.08	\$492,269.15	\$75,788.32
Internal revenue	130,881,513.92	3,941,466.30	7,303.07	21.50
Lands	8,038,651.79			
Miscellaneous	24,297,151.44			
Interior civil		7,359,790.25	63,062.56	12,792.76
Treasury proper		42,847,717.40	1,142,500.56	140,160.96
Diplomatic		1,897,625.72	28,436.03	31,081.27
Judiciary		4,463,322.51	223,901.03	80,066.48
War Department		44,435,270.85	906,951.53	244,304.35
Navy Department		21,378,809.31	233,162.24	5,639,944.19
Interior Department, Indians		6,892,207.78	219,045.44	21,180.31
Interior Department, pensions		87,624,779.11	2,850,838.61	88.67
Interest on the public debt		41,001,484.29	428,682.26	
Premium on the public debt		17,232,362.65		
Total, net	397,050,058.84	299,288,978.25		
THE PUBLIC DEBT.				
Gold certificates	79,255,000.00	67,249,598.00		
Silver certificates	73,752,000.00	40,614,026.00		
Certificates of deposit, act of June 8, 1872	32,630,000.00	30,320,000.00		
Refunding certificates		18,410.00		
United States notes	59,450,000.00	59,450,000.00		
Fractional currency		5,953.35		
Old demand notes		365.00		
One and two year notes of 1863		880.00		
Compound-interest notes		3,780.00		
7-30's of 1864 and 1865		2,800.00		
Funded loan of 1907	24,350.00	38,106,400.00		
Oregon war debt		1,150.00		
Loan of July and August, 1861		33,850.00		
Loan of 1863		3,300.00		
Funded loan of 1891		82,568,050.00		
10-40's of 1864		4,000.00		
Consols of 1865		7,600.00		
Consols of 1867		22,200.00		
Consols of 1868		5,450.00		
Funded loan of 1881		9,450.00		
Loan of July 12, 1882		494,100.00		
5-20's of 1862		1,050.00		
Total	632,161,408.84	618,211,390.60	6,596,152.48	6,245,428.81
Balance, June 30, 1888	631,347,455.03			
Balance, June 30, 1889		645,297,473.27		
Aggregate	1,263,508,863.87	1,263,508,863.87	6,596,152.48	6,245,428.81

No. 2.—COMPARATIVE STATEMENT OF BALANCES IN THE TREASURY AT THE CLOSE OF THE FISCAL YEARS 1888 AND 1889.

Balance as shown by last report, June 30, 1888.....					\$631,347,455.03
Net revenue, 1889.....					\$387,050,058.84
Net expenditures, 1889.....					299,288,978.25
Excess of revenue over expenditures					87,761,080.59
					719,108,535.62
Public debt.	Issues during fiscal year.	Redemptions during fiscal year.	Excess of issues over redemptions.	Excess of redemptions over issues.	
Funded loan of 1891..		\$82,568,050.00		\$82,568,050.00	
Funded loan of 1907..	\$24,350.00	38,106,400.00		38,082,050.00	
Silver certificates	73,752,000.00	40,614,026.00	\$33,137,974.00		
Gold certificates.....	79,255,000.00	67,249,598.00	12,005,402.00		
Certificates of deposit, act of June 8, 1872	32,630,000.00	30,320,000.00	2,310,000.00		
United States notes ..	59,450,000.00	59,450,000.00			
Matured debt		589,610.00		589,610.00	
Refunding certificates		18,410.00		18,410.00	
Old demand notes		365.00		365.00	
Fractional currency.....		5,953.35		5,953.35	
Total	245,111,350.00	318,922,412.35	47,453,376.00	121,264,438.35	
Net excess of redemption over issues					73,811,062.35
Balance, June 30, 1889.					645,297,473.27

No. 3.—RECONCILIATION OF THE SEVERAL ACCOUNTS AND STATEMENTS OF CASH IN THE TREASURY, JUNE 30, 1889.

Cash in the Treasury, as shown in the monthly debt statement.....	\$643,113,172.01
Add amount on deposit, Treasurer's agency account, as known to the Treasurer June 30, not covered into the Treasury by warrant.....	117,063,611.45
Aggregate assets, including certificates held in the cash, as shown in the published monthly statement of assets and liabilities	760,176,783.46
Add receipts prior to July 1 not yet reported to the Treasurer:	
National bank depositaries	\$1,299,780.59
For certificates of deposit, act of June 8, 1872	220,000.00
For gold certificates, series of 1888	20,000.00
	\$1,539,780.59
Less excess of disbursements over receipts, agency account, prior to July 1, not yet reported	1,030,121.95
And less unavailable funds treated in the monthly statements of assets and liabilities as cash	42,570.84
	1,072,692.79
	467,087.80
Aggregate available assets, as stated in this report	760,643,871.26
Deduct amount on deposit, agency account, as finally ascertained.....	116,033,489.50
Available funds, general account, as stated in this report	644,610,381.76
Add unavailable funds	1,415,433.91
Balance, general account, as shown by the Treasurer's books.....	646,025,815.67
Deduct receipts prior to July 1 not yet covered by warrant:	
Washington	\$111,372.06
Baltimore	1,004.27
New York	91,499.01
Philadelphia	81,766.87
Boston	1,265.47
Cincinnati	141,803.20
Chicago	37,115.35
St. Louis	16,629.40
New Orleans	13,689.83
San Francisco	27,795.70
National bank depositaries	204,401.24
	728,342.40
Balance of covered moneys, general account.....	645,297,473.27
Add amount on deposit with the States, not borne on the Treasurer's books.....	28,101,044.91
Balance standing charged to the Treasurer on the Register of the Treasury's books ..	673,399,118.18

No. 4.—RECEIPTS AND DISBURSEMENTS OF THE SEVERAL KINDS OF CURRENCY AT THE TREASURY OFFICES, ON ACCOUNT OF REVENUES, REDEMPTIONS, TRANSFERS, AND EXCHANGES, FOR THE FISCAL YEAR 1889.

	National bank notes.		United States notes.		Gold coin.		Gold certificates.	
RECEIPTS.		P.ct		P.ct		P.ct		P.ct
Washington	\$43,574,961	9.0	\$140,040,475	29.0	\$375,639	0.1	\$98,925,783	20.5
Baltimore	813,823	2.8	12,993,914	44.6	2,069,374	7.1	1,372,770	4.7
New York	2,817,638	0.3	61,395,365	7.1	126,590,574	14.6	608,397,788	70.3
Philadelphia	2,095,373	2.8	31,930,508	42.3	14,523,200	19.1	7,479,540	9.9
Boston	2,407,264	3.5	28,028,658	40.7	2,507,692	3.6	16,989,140	24.7
Cincinnati	1,218,155	5.8	9,587,392	45.6	1,080,000	5.2	732,820	3.5
Chicago	2,825,325	4.4	20,693,005	32.0	7,717,490	11.9	9,927,130	15.4
St. Louis	1,191,590	3.4	16,374,063	46.4	3,367,600	1.0	798,800	2.3
New Orleans	1,389,410	3.9	13,303,985	37.4	1,353,773	3.8	1,689,650	4.7
San Francisco	450,880	1.5	879,421	2.9	24,339,506	80.5	377,000	1.2
Total	58,784,419	3.4	335,224,788	19.6	180,924,848	10.6	746,688,421	43.7
DISBURSEMENTS.								
Washington			87,867,709	39.8	54,449		33,498,792	15.0
Baltimore	814,475		14,155,234	51.5	909,158	3.3	1,108,520	4.0
New York	2,826,490		59,243,601	7.1	112,944,760	13.5	591,197,958	70.7
Philadelphia	2,099,000		32,551,858	41.7	8,251,532	10.6	8,676,490	11.1
Boston	2,462,000		27,772,901	41.8	3,875,540	5.8	16,210,830	24.4
Cincinnati	1,215,000		10,162,264	52.9	20,000	0.1	422,560	2.2
Chicago	2,828,000		19,769,713	33.9	4,378,360	7.5	11,345,120	19.4
St. Louis	1,186,000		15,938,093	49.0	41,000	0.1	348,100	1.1
New Orleans	1,389,340		13,418,222	40.5	40,341	0.1	243,180	0.7
San Francisco	459,000		1,336,486	5.5	17,935,948	74.4	373,450	1.5
Total	15,279,305		282,216,081	20.2	148,451,088	10.6	663,425,000	47.4
Redemptions	46,386,122		59,450,000				67,249,598	
Total	61,665,427		341,666,081		148,451,088		730,674,598	
Increase of amount on hand					32,473,760		16,013,823	
Decrease of amount on hand	2,881,008		6,441,293					

	Silver certificates.		Standard silver dollars.		Fractional silver and mixed.		Total.
RECEIPTS.		P.ct		P.ct		P.ct	
Washington	\$116,440,010	24.2	\$81,253,631	16.9	\$1,246,241	0.3	\$481,856,740
Baltimore	9,556,020	32.8	1,301,650	4.5	1,027,804	3.5	29,135,355
New York	51,172,400	5.9	7,987,454	0.9	7,583,856	0.9	865,945,075
Philadelphia	13,194,627	17.5	3,728,773	4.9	2,656,932	3.5	75,008,953
Boston	14,504,859	21.1	3,143,309	4.6	1,280,305	1.8	68,850,227
Cincinnati	4,824,427	22.9	2,482,142	11.8	1,099,658	5.2	21,024,594
Chicago	17,122,764	26.5	4,518,586	7.0	1,814,295	2.8	64,618,595
St. Louis	12,221,235	34.6	3,336,880	9.4	1,036,690	2.9	35,324,860
New Orleans	12,794,309	35.9	4,069,620	11.4	1,018,974	2.9	35,619,721
San Francisco	303,778	1.0	2,555,018	8.5	1,327,673	4.4	30,233,276
Total	252,134,429	14.8	114,377,063	6.7	20,092,428	1.2	1,708,226,396
DISBURSEMENTS.							
Washington	100,022,367	44.7	938,908	0.4	1,422,183	0.6	223,804,408
Baltimore	9,357,549	34.0	990,779	3.6	993,129	3.6	28,328,844
New York	51,054,904	6.1	13,885,821	1.7	7,521,766	0.9	838,675,300
Philadelphia	13,184,189	16.9	11,948,347	15.3	3,398,265	4.4	80,109,681
Boston	14,250,994	21.5	2,888,181	4.4	1,400,923	2.1	68,861,369
Cincinnati	4,986,578	25.9	2,592,142	13.5	1,040,404	5.4	20,438,888
Chicago	17,021,971	29.2	4,134,030	7.1	1,700,444	2.9	61,177,698
St. Louis	12,113,050	37.2	2,974,012	9.1	1,149,329	3.5	33,749,584
New Orleans	12,537,566	37.9	6,074,683	18.3	814,647	2.5	34,517,979
San Francisco	227,170	1.0	2,692,146	11.2	1,531,347	6.4	24,555,547
Total	234,756,338	16.8	49,119,049	3.5	20,972,437	1.5	1,414,219,298
Redemptions	40,614,026						213,699,746
Total	275,370,364		49,119,049		20,972,437		1,627,919,044
Increase of amount on hand			65,258,014				
Decrease of amount on hand	23,235,935				880,000		

No. 5.—RECEIPTS AND EXPENDITURES ON ACCOUNT OF THE POST-OFFICE DEPARTMENT FOR THE FISCAL YEAR 1889, AS SHOWN BY WARRANTS.

Receipts covered into the Treasury	\$27,552,081.57
Receipts by postmasters	32,012,789.08
Total net receipts	59,564,870.65
Balance due the United States June 30, 1888	6,094,819.42
Total	65,659,690.07
Expenditures by Treasurer on warrants	29,098,959.53
Expenditures by postmasters	32,012,789.08
Total expenditures	61,111,748.61
Balance due the United States June 30, 1889	4,547,941.46
Total	65,659,690.07

NOTE.—Of the receipts covered into the Treasury the sum of \$3,870,639.12 was appropriated by acts of Congress to make good deficiencies in the postal revenues.

No. 6.—SEMI-ANNUAL DUTY ASSESSED UPON AND COLLECTED FROM NATIONAL BANKS BY THE TREASURER OF THE UNITED STATES FOR THE FISCAL YEARS FROM 1864 TO 1889, INCLUSIVE.

Fiscal year.	On circulation.	On deposits.	On capital.	Total.
1864.....	\$53,193.32	\$95,911.87	\$18,432.07	\$167,537.26
1865.....	733,247.59	1,087,530.86	133,251.15	1,954,029.60
1866.....	2,106,785.30	2,633,102.77	406,947.74	5,146,835.81
1867.....	2,868,636.78	2,650,180.09	321,881.36	5,840,698.23
1868.....	2,946,343.07	2,564,143.44	306,781.67	5,817,268.18
1869.....	2,957,416.73	2,614,553.58	312,918.68	5,884,888.99
1870.....	2,949,744.13	2,614,767.61	375,962.26	5,940,474.00
1871.....	2,987,021.69	2,802,840.85	385,292.13	6,175,154.67
1872.....	3,193,570.03	3,120,984.37	389,356.27	6,703,910.67
1873.....	3,353,186.13	3,196,569.29	454,891.51	7,004,646.93
1874.....	3,404,483.11	3,209,967.72	469,048.02	7,083,498.85
1875.....	3,283,450.89	3,514,265.39	507,417.76	7,305,134.04
1876.....	3,091,795.76	3,505,129.64	632,296.16	7,229,221.56
1877.....	2,900,957.53	3,451,965.38	660,784.90	7,013,707.81
1878.....	2,948,047.08	3,273,111.74	566,296.83	6,781,455.65
1879.....	3,009,647.16	3,309,668.90	401,920.61	6,721,236.67
1880.....	3,153,635.63	4,058,710.61	379,424.19	7,591,770.43
1881.....	3,121,374.33	4,940,945.12	431,233.10	8,493,552.55
1882.....	3,100,981.98	5,521,927.47	437,774.90	9,150,684.35
1883.....	3,132,006.73	2,773,790.46	269,976.43	6,175,773.62
1884.....	3,024,668.24	.....	.....	3,024,668.24
1885.....	2,794,584.01	.....	.....	2,794,584.01
1886.....	2,592,021.33	.....	.....	2,592,021.33
1887.....	2,044,922.75	.....	.....	2,044,922.75
1888.....	1,616,127.53	.....	.....	1,616,127.53
1889.....	1,410,331.84	.....	.....	1,410,331.84
Total	68,868,180.67	60,940,067.16	7,855,887.74	137,664,135.57

No. 7.—BALANCES STANDING TO THE CREDIT OF DISBURSING OFFICERS AND AGENTS OF THE UNITED STATES, JUNE 30, 1889.

Office in which deposited.	Amount.
Treasury United States, Washington	\$1,777,405.01
Sub-Treasury United States, Baltimore	389,448.33
Sub-Treasury United States, Boston	741,548.01
Sub-Treasury United States, Chicago	1,131,550.37
Sub-Treasury United States, Cincinnati	214,814.31
Sub-Treasury United States, New Orleans	650,130.43
Sub-Treasury United States, New York	12,699,307.93
Sub-Treasury United States, Philadelphia	586,136.55
Sub-Treasury United States, St. Louis	809,250.09
Sub-Treasury United States, San Francisco	321,068.24
National Bank depositaries	3,994,941.76
Total	23,921,599.93

NOTE.—Balances to the credit of mints and assay offices for the purchase of bullion are not included in this statement.

No. 8.—ASSETS AND LIABILITIES OF THE TREASURY OF THE UNITED STATES, JUNE 30, 1888.

		Assets.	Liabilities.	Balances.
Gold.—Coin	\$204, 449, 750. 75			
Bullion	110, 255, 071. 71	\$314, 704, 822. 46		
Certificates	142, 023, 150. 00			
Less amount on hand	20, 928, 500. 00		\$121, 094, 650. 00	
Net gold				\$193, 610, 172. 46
Silver.—Standard dollars	244, 181, 394. 00			
Bullion	3, 970, 640. 33	248, 152, 034. 33		
Certificates	229, 491, 772. 00			
Less amount on hand	28, 732, 115. 00		200, 759, 657. 00	
Net silver				47, 392, 377. 33
United States notes		53, 345, 975. 89		
Certificates	14, 915, 000. 00			
Less amount on hand	250, 000. 00			
Net United States notes			14, 665, 000. 00	
Trade-dollar bullion		6, 487, 029. 02		38, 680, 975. 89
National-bank notes		285, 161. 00		6, 487, 029. 02
Deposits in national-bank depositories		58, 712, 511. 11		285, 161. 00
Totals		681, 687, 533. 81	336, 519, 307. 00	345, 168, 226. 81
Public debt and interest:				
Interest due and unpaid	1, 485, 029. 03			
Accrued interest	8, 186, 430. 93			
Matured debt	2, 496, 095. 26			
Interest on matured debt	168, 267. 86			
Debt bearing no interest	1, 357. 92			
Interest on Pacific railroad bonds due and unpaid	14, 039. 96			
Accrued interest on Pacific railroad bonds	1, 938, 705. 36		14, 289, 926. 32	
Fractional currency redeemed	1, 357. 92			
United States bonds and interest	28, 160. 00			
Interest checks and coupons paid	172, 629. 32	202, 147. 24		
Totals		681, 889, 681. 05	350, 809, 233. 32	
Reserve for redemption of U. S. notes, acts of 1875 and 1882			100, 000, 000. 00	
Fund for redemption of notes of national banks "failed," "in liquidation," and "reducing circulation"	91, 952, 843. 65			
Five per cent. fund for redemption of national-bank notes	6, 976, 727. 62			
National-bank notes in process of redemption		6, 770, 380. 08	98, 929, 571. 27	
Post-Office Department account	6, 051, 607. 25			
Disbursing officers' balances	21, 999, 399. 21			
Undistributed assets of failed national banks	1, 777, 601. 79			
Currency and minor coin redemption account	600. 00			
Fractional silver coin redemption account	2, 740. 00			
Redemption and exchange account	2, 616, 183. 31			
Treasurer's transfer checks and drafts outstanding	2, 576, 562. 34			
Treasurer U. S. agent for paying interest on D. C. bonds	251, 179. 33		35, 275, 873. 23	
Interest on D. C. bonds paid		1, 876. 30		
Totals		688, 661, 937. 43	585, 014, 677. 82	
Balance				103, 647, 259. 61
Assets not available:				
Minor coin	112, 920. 73			
Fractional silver coin	26, 044, 062. 35	26, 156, 983. 08		26, 156, 983. 08
Aggregate		714, 818, 920. 51	585, 014, 677. 82	129, 804, 242. 69

No. 9.—ASSETS AND LIABILITIES OF THE TREASURY OF THE UNITED STATES,
JUNE 30, 1889.

		Assets.	Liabilities.	Balances.
Gold.—Coin	\$237,586,792.40			
Bullion	65,800,927.39			
		\$3,387,719.79		
Certificates	154,048,552.00			
Less amount on hand	36,918,323.00			
Net gold			\$117,130,229.00	
Silver.—Standard dollars	279,087,750.00			\$186,257,400.79
Bullion	4,623,691.55			
		283,711,441.55		
Certificates	262,629,746.00			
Less amount on hand	5,487,181.00			
Net silver			257,142,565.00	
United States notes		47,296,875.54		26,568,876.55
Certificates	17,195,000.00			
Less amount on hand	240,000.00			
Net United States notes			16,955,000.00	
Trade-dollar bullion		6,083,537.70		36,341,875.54
National bank notes		191,319.00		6,083,537.70
Deposits in national bank depositories		47,259,714.39		191,319.00
Totals		687,930,607.97	391,227,794.00	296,702,813.97
Public debt and interest:				
Interest due and unpaid	1,132,530.94			
Accrued interest	7,495,796.15			
Matured debt	1,911,485.26			
Interest on matured debt	153,988.92			
Debt bearing no interest	1,094.76			
Interest on Pacific Railroad bonds due and unpaid	7,529.96			
Accrued interest on Pacific Railroad bonds	1,938,705.36			
Fractional currency redeemed	1,094.76			
United States bonds and interest	690,519.37			
Interest checks and coupons paid	49,690.38	741,304.51		
Totals		688,671,912.48	403,868,925.35	
Reserve for redemption of United States notes, acts of 1875 and 1882			100,000,000.00	
Fund for redemption of notes of national banks "failed," "in liquidation," and "reducing circulation"	78,051,136.75			
Five per cent. fund for redemption of national bank notes	5,630,132.41			
National bank notes in process of redemption		3,959,218.75		
Post-Office Department account	4,511,197.86			
Disbursing officers' balances	23,921,599.93			
Undistributed assets of failed national banks	1,143,261.45			
Currency and minor coin redemption account	700.00			
Fractional silver coin redemption account	7,960.00			
Redemption and exchange account	771,962.09			
Treasurer's transfer checks and drafts outstanding	1,910,112.16			
Treasurer U. S., agent for paying interest on D. C. bonds	85,426.85			
Interest on D. C. bonds paid		1,435.70		
Totals		692,632,566.93	619,902,414.85	
Assets not available:				72,730,152.08
Minor coin	225,628.06			
Fractional silver coin	25,140,172.27	25,365,800.33		25,365,800.33
Aggregate		717,998,367.26	619,902,414.85	98,095,952.41

**No. 10.—ASSETS AND LIABILITIES OF THE TREASURY OF THE UNITED STATES,
SEPTEMBER 30, 1889.**

		Assets.	Liabilities.	Balances.
Gold.—Coin	\$241,537,116.35			
Bullion	64,334,655.67	\$305,871,772.02		
Certificates	158,749,152.00			
Less amount on hand	42,073,803.00		\$116,675,349.00	
Net gold				\$189,196,423.02
Silver.—Standard dollars	282,983,550.00	288,186,840.79		
Bullion	5,203,290.79			
Certificates	280,497,767.00			
Less amount on hand	3,878,052.00		276,619,715.00	
Net silver				11,567,125.79
United States notes		36,445,258.22		
Certificates	16,045,000.00			
Less amount on hand	770,000.00		15,275,000.00	
Net United States notes				21,170,258.22
Trade-dollar bullion		6,083,537.70		6,083,537.70
National-bank notes		177,641.00		177,641.00
Deposits in national-bank depositaries		47,746,882.39		47,746,882.39
Totals		684,511,932.12	408,570,064.00	275,941,868.12
Public debt and interest:				
Interest due and unpaid	1,428,123.52			
Accrued interest	7,143,113.65			
Matured debt	1,897,425.26			
Interest on matured debt	152,968.78			
Debt bearing no interest	1,691.26			
Interest on Pacific Railroad bonds due and unpaid	13,169.96			
Accrued interest on Pacific Railroad bonds	969,352.68		11,605,845.11	
Fractional currency redeemed	1,691.26			
United States bonds and interest	894,552.50			
Interest checks and coupons paid	48,580.69	944,824.45		
Totals		685,456,756.57	420,175,909.11	
Reserve for redemption of U. S. notes, acts of 1875 and 1882			100,000,000.00	
Fund for redemption of notes of national banks "failed," "in liquidation," and "reducing circulation"	71,957,616.75			
Five per cent. fund for redemption of national-bank notes	5,093,841.22		77,951,457.97	
National-bank notes in process of redemption		3,706,080.45		
Post-office Department account	3,534,690.95			
Disbursing officers' balances	35,695,728.61			
Undistributed assets of failed national banks	1,273,920.88			
Currency and minor coin redemption account	320.00			
Fractional silver coin redemption account	3,160.00			
Redemption and exchange account	441,536.20			
Treasurer's transfer checks and drafts outstanding	3,476,916.56			
Treasurer U. S., agent for paying interest on D. C. bonds	69,616.77		44,495,889.97	
Interest on D. C. bonds paid		4,848.78		
Totals		689,167,685.80	642,623,257.05	
Balance				46,544,428.75
Assets not available:				
Minor coin	233,497.07			
Fractional silver coin	23,864,840.68	24,098,337.75		24,098,337.75
Aggregate		713,266,023.55	642,623,257.05	70,642,766.50

No. 11.—UNAVAILABLE FUNDS OF THE GENERAL TREASURY AND OF THE POST-OFFICE DEPARTMENT.

GENERAL TREASURY.

On deposit with the following States under the act of
June 23, 1836:

Maine.....	\$955,838.25
New Hampshire.....	669,086.79
Vermont.....	669,086.79
Massachusetts.....	1,338,173.58
Connecticut.....	764,670.60
Rhode Island.....	382,335.30
New York.....	4,014,520.71
Pennsylvania.....	2,867,514.78
New Jersey.....	764,670.60
Ohio.....	2,007,260.34
Indiana.....	860,254.44
Illinois.....	477,919.14
Michigan.....	286,751.49
Delaware.....	286,751.49
Maryland.....	955,838.25
Virginia.....	2,198,427.99
North Carolina.....	1,433,757.39
South Carolina.....	1,051,422.09
Georgia.....	1,051,422.09
Alabama.....	669,086.79
Louisiana.....	477,919.14
Mississippi.....	382,335.30
Tennessee.....	1,433,757.39
Kentucky.....	1,433,757.39
Missouri.....	382,335.30
Arkansas.....	286,751.49

Total on deposit with the States \$28,101,644.91

Deficits and defaults:

Sub-treasuries:

Default, sub-treasury U. S., New Orleans, 1867, May & Whitaker.....	675,325.22
Sub-treasury U. S., New Orleans, 1867, May property.....	5,566.31
Deficit sub-treasury U. S., New Orleans, 1885.....	20,059.81
Sub-treasury U. S., San Francisco, 1886.....	10,000.00

\$711,851.34

Mints and assay-offices:

Deficits and defaults, branch mint U. S., San Francisco, 1857 to 1869.....	413,557.96
Default, branch mint U. S., Dahlonega, 1861.....	27,950.03
Branch mint U. S., Charlotte, 1861.....	32,000.00
U. S. assay-office, Boise City, 1885, N. H. Camp's account.....	11,611.03

485,119.02

National-bank depositaries:

Failure, Venango National Bank of Franklin, Pa.....	181,377.51
First National Bank of Selma, Ala.....	33,383.87

214,761.38

Depositories U. S.:

Default, depository U. S., Galveston, 1861.....	778.66
Depository U. S., Baltimore, 1866.....	547.50
Depository U. S., Pittsburgh, 1867.....	2,126.11
Deficit, depository U. S., Santa Fé, 1866, short in remittance.....	249.90

3,702.17

Total deficits and defaults 1,415,433.91

Total general treasury 29,517,078.82

POST-OFFICE DEPARTMENT.

Default, sub-treasury U. S., New Orleans, 1861.....	31,164.44
Depository U. S., Savannah, 1861.....	205.76
Depository U. S., Galveston, 1861.....	83.36
Depository U. S., Little Rock, 1861.....	5,823.50

37,277.06

Aggregate..... 29,554,355.88

No. 12.—ASSETS AND LIABILITIES OF THE TREASURY OFFICES, JUNE 30, 1889.

	Washington.	Baltimore.	New York.	Philadelphia.	Boston.
ASSETS.					
Gold coin.....	\$25,634,288.90	\$5,185,467.50	\$118,742,787.50	\$8,903,685.00	\$7,946,764.50
Standard silver dollars.....	148,346,993.00	3,918,528.00	25,763,000.00	6,566,775.00	2,346,183.00
Fractional silver coin.....	2,133,111.61	529,931.85	9,738,049.49	1,165,775.89	717,709.60
Gold certificates.....	768,623.00	758,610.00	24,069,070.00	513,570.00	4,369,040.00
Silver certificates.....	1,388,693.00	303,220.00	1,723,577.00	189,132.00	317,602.00
United States notes.....	14,693,970.00	988,934.00	20,035,572.98	3,162,269.00	1,505,787.00
National bank notes.....	3,959,218.75	2,433.00	14,947.00	4,907.00	19,962.00
Fractional currency.....	373.92		350.00	282.03	
Minor coin.....	11,994.51	11,027.63	61,653.25	7,031.75	11,598.54
Legal-tender certificates.....		10,000.00		30,000.00	50,000.00
U. S. bonds and interest.....			191,840.62		
Interest on U. S. bonds paid.....		291.49	23,245.16	1,833.14	6,319.28
Interest on D. C. bonds paid.....			1,435.70		
Total cash assets.....	196,937,266.69	11,708,443.47	200,365,528.70	20,605,240.81	17,290,965.92
Treasurer's transfer account.....	49,269,139.02				
Aggregate.....	246,206,405.71	11,708,443.47	200,365,528.70	20,605,240.81	17,290,965.92
LIABILITIES.					
Disbursing officers' balances.....	1,777,405.91	389,446.33	12,609,307.93	586,136.55	741,548.01
Undistributed assets of failed national banks.....	1,143,261.45				
Redemption and exchange accounts.....	155,994.59	5,860.00	240,193.00	45,095.00	73,160.00
P. O. Department account.....	233,876.91	172,660.91	906,378.31	597,532.07	582,494.50
Interest account D. C. bonds.....	85,426.85				
Treasurer's checks and drafts outstanding.....	107,703.79	54,950.85	899,207.39	61,656.47	90,512.28
National bank redemption funds.....	83,681,269.16				
Total Treasurer's agency account.....	87,184,938.66	622,918.09	14,745,086.63	1,290,420.09	1,487,714.79
Balance to credit of mints and assay offices.....			32,061,918.45		
Balance Treasurer's transfer account.....		3,363,692.49	6,377,265.60	4,745,999.89	3,019,308.22
Balance Treasurer's general account.....	159,021,467.05	7,721,832.89	147,181,258.02	14,568,820.83	12,783,942.91
Aggregate.....	246,206,405.71	11,708,443.47	200,365,528.70	20,605,240.81	17,290,965.92

	Cincinnati.	Chicago.	St. Louis.	New Orleans.	San Francisco.
ASSETS.					
Gold coin.....	\$8,910,000.00	\$5,582,900.00	\$6,500,800.00	\$6,780,182.00	\$37,773,724.00
Standard silver dollars.....	623,500.00	2,205,364.00	11,674,656.00	5,708,468.00	18,265,282.00
Fractional silver coin.....	386,000.00	1,370,566.00	1,404,809.41	589,624.30	6,732,721.25
Gold certificates.....	891,100.00	2,295,760.00	943,900.00	2,300,750.00	4,900.00
Silver certificates.....	245,911.00	377,733.00	284,510.00	442,967.00	82,835.00
United States notes.....	2,013,935.41	1,907,399.00	1,158,628.00	329,778.84	75,921.00
National bank notes.....	6,140.00	13,185.00	6,510.00	975.00	1,255.00
Fractional currency.....			35	46	
Minor coin.....	6,024.11	34,800.91	7,364.22	347.39	8,102.90
Legal-tender certificates.....	90,000.00				
Interest on U. S. bonds paid.....	3,422.51	3,775.78	1,587.41		
Total cash assets.....	13,176,033.03	13,801,513.69	21,982,765.39	16,153,092.99	62,944,741.15
Unavailable.....				701,851.34	10,000.00
Aggregate.....	13,176,033.03	13,801,513.69	21,982,765.39	16,854,944.33	62,954,741.15
LIABILITIES.					
Disbursing officers' balances.....	214,814.31	1,131,550.37	809,250.09	656,130.43	921,068.24
Redemption and exchange accounts.....	13,931.00	22,210.00	42,875.00	92,821.89	422,775.08
P. O. Department account.....	343,756.42	737,878.54	415,261.27		
Treasurer's checks and drafts outstanding.....	46,547.64	198,927.41	85,638.08	71,047.04	181,347.77
Total Treasurer's agency account.....	619,049.37	2,090,566.32	1,353,024.44	819,999.36	1,525,191.09
Balance to credit of mints and assay offices.....			14,432.04		122,238.31
Balance Treasurer's transfer account.....	4,326,474.75	2,120,548.97	8,427,164.62	8,896,306.29	7,992,378.19
Balance Treasurer's general account.....	8,230,508.91	9,590,398.40	12,188,144.29	7,138,628.68	53,314,933.56
Aggregate.....	13,176,033.03	13,801,513.69	21,982,765.39	16,854,944.33	62,954,741.15

No. 13.—COMPOSITION AND DISTRIBUTION OF THE BULLION FUND, BY OFFICES,
JUNE 30, 1889.

	Dahlonega.	Denver.	Carson City.	New Orleans.
Gold coin		\$20. 00	\$89, 725. 00	\$188, 060. 00
Gold bullion		47, 701. 63	1, 998, 587. 07	610, 407. 27
Standard silver dollars			2, 764. 00	5, 092, 222. 00
Fractional silver coin			786. 99	. 41
Silver bullion			77, 441. 71	479, 853. 46
Trade-dollar bars				
United States notes				
Minor coin		29		
Balances in sub-treasuries and national-bank depositories		33, 681. 92	112, 695. 23	140, 868. 63
Total available		81, 403. 84	2, 282, 000. 00	6, 511, 411. 77
Unavailable	\$27, 950. 03			
Aggregate	27, 950. 03	81, 403. 84	2, 282, 000. 00	6, 511, 411. 77

	Philadelphia.	San Fran- cisco.	Boisé City.	Charlotte.
Gold coin	\$1, 239, 663. 00	\$4, 104, 610. 00		
Gold bullion	24, 643, 615. 54	982, 897. 53	\$37, 341. 37	\$9, 578. 95
Standard silver dollars	23, 445, 618. 00	25, 128, 000. 00		
Fractional silver coin	6, 338. 87	355, 711. 00		
Silver bullion	3, 598, 834. 86	28, 148. 79		
Trade-dollar bars	2, 588, 004. 70			
United States notes				
Minor coin				
Balances in sub-treasuries and national-bank depositories	479, 977. 44		23, 856. 76	18, 896. 63
Total available	56, 002, 052. 41	30, 599, 367. 32	61, 198. 13	28, 475. 58
Unavailable		413, 557. 96	11, 611. 03	32, 000. 00
Aggregate	56, 002, 052. 41	31, 012, 925. 28	72, 809. 16	60, 475. 58

	Helena.	New York.	St. Louis.	Total.
Gold coin		\$4, 115. 00		\$5, 628, 193. 00
Gold bullion	\$62, 892. 65	37, 392, 141. 01	\$15, 764. 37	65, 800, 927. 39
Standard silver dollars		15. 00		53, 668, 619. 00
Fractional silver coin		2. 05	2. 75	362, 842. 07
Silver bullion		438, 598. 05	270. 48	4, 623, 147. 35
Trade-dollar bars		3, 495, 533. 00		6, 083, 537. 70
United States notes			2. 00	2. 00
Minor coin .....		. 28	. 74	1. 31
Balances in sub-treasuries and national-bank depositories	59, 727. 16	31, 370, 139. 69	14, 432. 04	32, 254, 275. 50
Total available	122, 619. 81	72, 700, 544. 08	30, 472. 38	168, 419, 545. 32
Unavailable				485, 119. 02
Aggregate	122, 619. 81	72, 700, 544. 08	30, 472. 38	168, 904, 664. 34

NO. 14.—CHARACTER AND DISTRIBUTION OF THE ASSETS AND LIABILITIES OF THE
TREASURY, JUNE 30, 1889.

	Treasury and sub-treas- uries.	Mints and as- say-offices, bullion fund.	Mints, other than bullion fund.	National bank and other depos- itaries.	In transit between of- fices.	Total.
ASSETS.						
Gold coin.....	\$231,960,599.40	\$5,626,193.00				\$237,586,792.40
Gold bullion.....		65,800,927.39				65,800,927.39
Standard silver dollars.....	225,418,749.00	53,668,619.00			\$382.00	279,087,750.00
Fractional silver coin.....	24,777,329.40	362,842.07			.80	25,140,172.27
Silver bullion.....		4,623,147.35	\$544.20			4,623,691.55
Gold certificates.....	36,916,323.00				2,000.00	36,918,323.00
Silver certificates.....	5,356,180.00				131,001.00	5,487,181.00
United States notes.....	45,872,195.25	2.00	44,000.00		1,380,678.31	47,296,875.54
National bank notes.....	4,029,532.75				121,005.00	4,150,537.75
Fractional currency.....	986.76				108.00	1,094.78
Minor coin.....	159,945.21	1.31	65,681.54			225,628.06
Legal-tender certifi- cates.....	240,000.00					240,000.00
United States bonds and interest.....	191,840.62				498,678.75	690,519.37
Interest on United States bonds paid.....	40,474.77				9,215.61	49,690.38
Interest on District of Columbia bonds paid.....	1,435.70					1,435.70
Trade-dollar bars.....		6,083,537.70				6,083,537.70
Deposits in national bank depositaries.....				\$47,259,714.39		47,259,714.39
Total available assets.....	574,965,591.84	136,165,269.82	110,225.74	47,259,714.39	2,143,069.47	760,643,871.26
Unavailable.....	711,851.34	485,119.02		218,463.55		1,415,433.91
Balances to credit of mints and assay offices.....		32,254,275.50				32,254,275.50
Treasurer's transfer ac- count.....	49,269,139.02					49,269,139.02
Aggregate.....	624,946,582.20	168,904,664.34	110,225.74	47,478,177.94	2,143,069.47	843,582,719.69
LIABILITIES.						
Disbursing officers' bal- ances.....	19,920,658.17			3,994,941.76		23,921,599.93
Undistributed assets of failed national banks.....	1,143,261.45					1,143,261.45
Redemption, exchange, and transit accounts.....	599,318.59				181,303.50	780,622.09
Post-Office Department account.....	4,505,435.90			5,761.96		4,511,197.86
Interest account, Dis- trict of Columbia bonds.....	85,426.85					85,426.85
Funds for redemption of national bank notes.....	83,681,269.16					83,681,269.16
Treasurer's checks and drafts outstanding.....	1,797,538.72			112,573.44		1,910,112.16
Total Treasurer's agency account.....	111,738,908.84			4,113,277.16	181,303.50	116,033,489.50
Balance to credit of mints and assay offices.....	32,198,588.80			55,686.70		32,254,275.50
Balance Treasurer's transfer account.....	49,269,139.02					49,269,139.02
Balance Treasurer's general account.....	431,739,945.54	168,904,664.34	110,225.74	43,309,214.08	1,961,765.97	643,025,815.67
Aggregate.....	624,946,582.20	168,904,664.34	110,225.74	47,478,177.94	2,143,069.47	843,582,719.69

No. 15.—STATEMENT, BY LOANS, OF UNITED STATES BONDS HELD IN TRUST FOR NATIONAL BANKS, JUNE 30, 1889, AND OF CHANGES DURING THE FISCAL YEAR 1889 IN THE CHARACTER OF THE BONDS HELD.

	Bonds issued to Pacific railroads (6 per ct.).	Funded loan of 1891 (4½ per ct.).	Funded loan of 1907 (4 per ct.).	Loan of July 12, 1882 (3 per ct.).	Total.
Bonds held in trust June 30, 1888—					
For circulation	\$3,181,000	\$69,670,300	\$105,423,850	\$37,500	\$178,312,050
For public moneys	901,000	15,663,500	39,428,500	135,000	56,128,000
Total	4,082,000	85,333,800	144,852,350	172,500	234,440,650
Deposited and withdrawn during fiscal year—					
For circulation—					
Deposited	1,778,000	1,273,300	12,311,400	.....	15,462,700
Withdrawn	635,000	28,633,550	16,347,700	37,500	45,653,900
For public moneys—					
Deposited	885,000	3,300,000	5,596,000	.....	9,781,000
Withdrawn	383,000	8,114,000	12,055,000	135,000	20,637,000
Bonds held in trust June 30, 1889—					
For circulation	4,324,000	42,409,900	101,387,550	.....	148,121,450
For public moneys	1,403,000	10,849,500	32,969,500	.....	45,222,000
Total	5,727,000	53,259,400	134,357,050	.....	193,343,450

No. 16.—DATES WHEN EACH ISSUE OF UNITED STATES CURRENCY BEGAN AND CEASED.

Issue.	Began.	Ceased.
Old demand notes	Aug. 26, 1861	Mar. 5, 1862
United States notes:		
New issue	Apr. 2, 1862	Aug. 16, 1870
Issue of 1869	Oct. 19, 1869	June 30, 1877
Issue of 1874	July 25, 1874	Nov. 13, 1877
Issue of 1875	July 20, 1875	June 20, 1879
Issue of 1878	Mar. 4, 1878	May 12, 1884
Issue of 1880	Mar. 16, 1880	.....
One and two year notes of 1863:		
One-year notes	Feb. 4, 1864	June 1, 1864
Two-year notes	Mar. 16, 1864	May 30, 1864
Two-year coupon notes	Jan. 12, 1864	Apr. 20, 1864
Compound interest notes	June 9, 1864	July 24, 1866
Fractional currency:		
First issue	Aug. 21, 1862	Sept. 21, 1866
Second issue	Oct. 10, 1863	Feb. 23, 1867
Third issue	Dec. 5, 1864	Apr. 16, 1869
Fourth issue	July 14, 1869	Feb. 16, 1875
Fifth issue	Feb. 26, 1874	Feb. 15, 1876
Gold certificates:		
Act of March 3, 1863	Nov. 15, 1865	Dec. 3, 1878
Act of July 12, 1882, series of 1882	Oct. 2, 1882	.....
Series of 1888	Nov. 27, 1888	.....
Silver certificates:		
Series of 1878	Apr. 11, 1878	May 22, 1883
Series of 1880	May 26, 1880	.....
Series of 1886	Sept. 7, 1886	.....

No. 17.—UNITED STATES CURRENCY OF EACH ISSUE AND DENOMINATION ISSUED, REDEEMED, AND OUTSTANDING AT THE CLOSE OF THE FISCAL YEAR 1889.

OLD DEMAND NOTES.

Denomination.	Issued.	Redeemed.		Outstanding.	
		During fiscal year.	To June 30, 1889.	Amount.	Per cent.
Five dollars.....	\$21,800,000.00	\$155.00	\$21,777,412.50	\$22,587.50	0.10
Ten dollars.....	20,030,000.00	110.00	20,009,265.00	20,735.00	0.10
Twenty dollars.....	18,200,000.00	100.00	18,186,880.00	13,120.00	0.07
Total.....	60,030,000.00	365.00	59,973,557.50	56,442.50	0.09

UNITED STATES NOTES.

Issue and denomination.	Issued.	Redeemed.		Outstanding.	
		During fiscal year.	To June 30, 1889.	Amount.	Per cent.
<i>New issue.</i>					
One dollar.....	\$28,351,348.00	\$2,780.20	\$27,574,136.20	\$777,211.80	2.74
Two dollars.....	34,071,128.00	4,026.40	33,479,737.40	591,390.60	1.73
Five dollars.....	101,000,000.00	44,319.09	100,501,369.00	498,631.00	0.49
Ten dollars.....	118,010,000.00	89,066.00	114,572,175.00	3,437,825.00	2.81
Twenty dollars.....	102,920,000.00	100,734.00	100,958,720.00	1,901,280.00	1.90
Fifty dollars.....	30,055,200.00	14,695.00	29,787,770.00	267,430.00	0.88
One hundred dollars.....	40,000,000.00	20,500.00	39,617,900.00	382,100.00	0.95
Five hundred dollars.....	58,986,000.00	6,500.00	58,760,500.00	225,500.00	0.38
One thousand dollars.....	155,928,000.00	5,000.00	155,727,000.00	201,000.00	0.13
Unknown.....			135,000.00		
Deduct for unknown denominations destroyed in Chicago fire.....				8,342,368.40	
				135,000.00	
Total.....	669,321,676.00	287,620.60	661,114,307.60	8,207,368.40	1.23
<i>Issue of 1869.</i>					
One dollar.....	42,456,812.00	12,674.30	42,066,639.80	390,172.20	0.92
Two dollars.....	50,511,920.00	16,759.20	50,142,885.20	369,034.80	0.73
Five dollars.....	50,581,760.00	165,446.50	49,695,004.00	886,756.00	1.75
Ten dollars.....	85,221,240.00	911,401.00	82,125,441.00	3,095,799.00	3.63
Twenty dollars.....	73,162,400.00	1,126,446.00	69,329,316.00	3,833,084.00	5.24
Fifty dollars.....	30,200,000.00	164,350.00	29,291,375.00	908,625.00	3.00
One hundred dollars.....	37,104,000.00	398,970.00	35,196,970.00	1,907,030.00	5.11
Five hundred dollars.....	44,890,000.00	8,000.00	44,640,500.00	249,500.00	0.56
One thousand dollars.....	79,700,000.00	174,000.00	78,548,000.00	1,152,000.00	1.45
Unknown.....			865,000.00		
Deduct for unknown denominations destroyed in Chicago fire.....				12,792,001.00	
				865,000.00	
Total.....	493,828,132.00	2,978,047.00	481,901,131.00	11,927,001.00	2.40
<i>Issue of 1874.</i>					
One dollar.....	18,988,000.00	7,133.10	18,855,567.10	132,432.90	0.70
Two dollars.....	16,520,000.00	7,626.80	16,420,445.80	99,554.20	0.60
Fifty dollars.....	24,460,000.00	695,790.00	22,175,040.00	2,284,960.00	9.34
Five hundred dollars.....	28,000,000.00	176,500.00	27,676,500.00	323,500.00	1.16
Total.....	87,968,000.00	887,049.90	85,127,552.90	2,840,447.10	3.23
<i>Issue of 1875.</i>					
One dollar.....	26,212,000.00	20,203.70	25,976,268.70	235,731.30	0.90
Two dollars.....	23,036,000.00	29,679.00	22,827,129.00	208,871.00	0.90
Five dollars.....	46,180,000.00	288,772.00	45,059,417.00	1,120,583.00	2.43
Ten dollars.....	23,660,000.00	471,269.00	22,386,439.00	1,273,561.00	5.38
Twenty dollars.....	25,000,000.00	822,674.00	22,677,394.00	2,322,606.00	9.29
Fifty dollars.....	2,000,000.00	86,105.00	1,785,105.00	214,895.00	10.74
One hundred dollars.....	16,200,000.00	615,740.00	13,861,140.00	2,338,860.00	14.44
Five hundred dollars.....	28,400,000.00	224,500.00	27,195,500.00	1,204,500.00	4.24
Total.....	190,688,000.00	2,558,942.70	181,768,392.70	8,919,607.30	4.68

REPORT ON THE FINANCES.

No. 17.—UNITED STATES CURRENCY OF EACH ISSUE AND DENOMINATION ISSUED, REDEEMED, AND OUTSTANDING, ETC.—Continued.

UNITED STATES NOTES—Continued.

Issue and denomination.	Issued.	Redeemed.		Outstanding.	
		During fiscal year.	To June 30, 1889.	Amount.	Per cent.
<i>Issue of 1878.</i>					
One dollar.....	\$12,512,000.00	\$20,506.90	\$12,350,402.90	\$161,597.10	1.29
Two dollars.....	9,352,000.00	17,189.80	9,236,713.80	115,286.20	1.23
Five dollars.....	30,160,000.00	283,184.00	29,099,144.00	1,060,856.00	3.51
Ten dollars.....	26,000,000.00	697,791.00	24,138,181.00	1,861,819.00	7.16
Twenty dollars.....	34,800,000.00	1,606,316.00	30,851,396.00	3,948,604.00	11.34
Fifty dollars.....	10,500,000.00	676,420.00	8,754,020.00	1,745,980.00	16.63
One hundred dollars.....	20,200,000.00	1,127,680.00	16,308,780.00	3,891,220.00	19.26
Five hundred dollars.....	12,000,000.00	594,000.00	9,930,500.00	2,069,500.00	17.24
One thousand dollars.....	24,000,000.00	539,000.00	20,847,000.00	3,153,000.00	13.17
Five thousand dollars.....	20,000,000.00	.....	19,965,000.00	35,000.00	0.17
Ten thousand dollars.....	40,000,000.00	.....	39,990,000.00	10,000.00	0.02
Total.....	239,524,000.00	5,562,087.70	221,471,137.70	18,052,862.30	7.54
<i>Issue of 1880.</i>					
One dollar.....	55,168,000.00	1,402,406.40	53,150,617.40	2,017,382.60	3.65
Two dollars.....	48,000,000.00	1,550,361.20	46,032,843.20	1,967,156.80	4.10
Five dollars.....	147,340,000.00	21,938,190.50	92,571,865.50	54,768,134.50	37.15
Ten dollars.....	115,200,000.00	11,230,621.00	38,284,751.00	76,915,249.00	66.77
Twenty dollars.....	97,360,000.00	6,624,508.00	16,012,328.00	81,347,672.00	83.55
Fifty dollars.....	24,400,000.00	1,990,775.00	5,579,475.00	18,820,525.00	77.13
One hundred dollars.....	33,200,000.00	1,732,390.00	6,910,390.00	26,289,610.00	79.19
Five hundred dollars.....	12,000,000.00	309,000.00	1,573,000.00	10,427,000.00	86.89
One thousand dollars.....	40,000,000.00	398,000.00	15,819,000.00	24,181,000.00	60.45
Total.....	572,668,000.00	47,176,252.10	\$75,934,270.10	296,733,729.90	51.82

ONE AND TWO YEAR NOTES OF 1863.

Issue and denomination.	Issued.	Redeemed.		Outstanding.	
		During fiscal year.	To June 30, 1889.	Amount.	Per cent.
<i>One-year notes.</i>					
Ten dollars	\$6,200,000.00	\$80.00	\$6,193,165.00	\$6,835.00	0.11
Twenty dollars	16,440,000.00	160.00	16,425,440.00	14,560.00	0.08
Fifty dollars	8,240,000.00	50.00	8,233,400.00	6,600.00	0.08
One hundred dollars	13,640,000.00	300.00	13,633,400.00	6,600.00	0.05
Unknown			90.00		
				34,595.00	
Deduct for unknown denominations destroyed				50.00	
Total	44,520,000.00	590.00	44,485,495.00	34,505.00	0.08
<i>Two-year notes.</i>					
Fifty dollars	6,800,000.00	50.00	6,793,800.00	6,200.00	0.09
One hundred dollars	9,680,000.00	100.00	9,677,700.00	2,300.00	0.02
Total	16,480,000.00	150.00	16,471,500.00	8,500.00	0.05
<i>Two-year coupon notes.</i>					
Fifty dollars	5,905,600.00		5,903,700.00	1,900.00	0.03
One hundred dollars	14,484,400.00		14,476,200.00	8,200.00	0.06
Five hundred dollars	40,302,000.00		40,300,500.00	1,500.00	
One thousand dollars	89,308,000.00		89,289,000.00	19,000.00	0.02
Unknown			10,500.00		
				30,600.00	
Deduct for unknown denominations destroyed				10,500.00	
Total	150,000,000.00		149,979,900.00	20,100.00	0.01

No. 17.—UNITED STATES CURRENCY OF EACH ISSUE AND DENOMINATION ISSUED, REDEEMED, AND OUTSTANDING, ETC.—Continued.

COMPOUND-INTEREST NOTES.

Denomination.	Issued.	Redeemed.		Outstanding.	
		During fiscal year.	To June 30, 1889.	Amount.	Per cent.
Ten dollars.....	\$23,285,200.00	\$690.00	\$23,260,990.00	\$24,210.00	0.10
Twenty dollars.....	30,125,840.00	1,140.00	30,087,370.00	38,470.00	0.13
Fifty dollars.....	60,824,000.00	900.00	60,754,650.00	69,350.00	0.11
One hundred dollars.....	45,094,400.00	100.00	45,058,900.00	35,500.00	0.08
Five hundred dollars.....	67,846,000.00	.....	67,833,500.00	12,500.00	0.02
One thousand dollars.....	39,420,000.00	1,000.00	39,414,000.00	6,000.00	0.01
Total.....	266,595,440.00	3,830.00	266,409,410.00	186,030.00	0.07

FRACTIONAL CURRENCY.

Issue and denomination.	Issued.	Redeemed.		Outstanding.	
		During fiscal year.	To June 30, 1889.	Amount.	Per cent.
<i>First issue. *</i>					
Five cents.....	\$2,242,889.00	\$10.28	\$1,214,699.50	\$1,028,189.50	45.39
Ten cents.....	4,115,378.00	21.24	2,871,637.57	1,243,740.43	30.02
Twenty-five cents.....	5,225,696.00	43.90	4,186,880.15	1,038,815.85	19.87
Fifty cents.....	8,631,672.00	79.00	7,661,812.25	969,859.75	11.23
Total.....	20,215,635.00	154.42	15,935,029.47	4,280,605.53	21.17
<i>Second issue.</i>					
Five cents.....	2,794,826.10	18.36	2,096,337.38	698,488.72	24.99
Ten cents.....	6,176,084.30	29.51	5,264,114.91	911,969.39	14.77
Twenty-five cents.....	7,648,341.25	39.20	6,903,184.53	745,156.72	9.74
Fifty cents.....	6,545,232.00	52.80	5,795,160.85	750,071.15	11.46
Total.....	23,164,483.65	139.87	20,058,797.67	3,105,685.98	13.40
<i>Third issue.</i>					
Three cents.....	601,923.90	6.04	511,664.55	90,259.35	15.00
Five cents.....	657,002.75	7.08	524,632.31	132,370.44	20.15
Ten cents.....	16,976,134.50	87.08	15,925,475.60	1,050,658.90	6.19
Fifteen cents.....	1,352.40	.....	1,276.73	75.67	94.38
Twenty-five cents.....	31,143,188.75	160.03	30,242,578.77	900,609.98	2.89
Fifty cents.....	36,735,426.50	263.35	35,930,939.35	804,487.15	2.19
Total.....	86,115,028.80	523.58	83,135,366.25	2,979,662.55	3.46
<i>Fourth issue.</i>					
Ten cents.....	34,940,960.00	263.23	33,567,036.03	1,373,923.97	3.93
Fifteen cents.....	5,304,216.00	85.29	5,064,789.10	239,426.90	4.51
Twenty-five cents.....	58,922,256.00	456.06	57,898,006.43	1,024,249.57	1.74
Fifty cents.....	77,399,600.00	1,082.60	76,330,847.85	1,068,752.15	1.28
Unknown.....	.....	.....	32,000.00	.....	.....
Deduct for unknown denominations destroyed in Chicago fire.....	.....	.....	.....	3,706,352.59	.....
Total.....	176,567,032.00	1,887.18	172,892,679.41	3,674,352.59	2.08
<i>Fifth issue.</i>					
Ten cents.....	19,989,900.00	670.02	19,503,987.82	485,912.18	2.43
Twenty-five cents.....	36,092,000.00	1,601.08	35,511,241.83	580,758.17	1.60
Fifty cents.....	6,580,000.00	977.20	6,394,348.20	185,651.80	2.82
Total.....	62,661,900.00	3,248.30	61,409,577.85	1,252,322.15	2.00

No. 17.—UNITED STATES CURRENCY OF EACH ISSUE AND DENOMINATION ISSUED, REDEEMED, AND OUTSTANDING, ETC.—Continued.

RECAPITULATION.

Class.	Issued.	Redeemed.		Outstanding.	
		During fiscal year.	To June 30, 1889.	Amount.	Per cent.
Old demand notes.....	\$60,030,000.00	\$365.00	\$59,973,557.50	\$56,442.50	0.09
United States notes.....	2,253,997,808.00	59,450,000.00	1,907,316,792.00	346,681,016.00	15.38
One and two year notes.....	211,000,000.00	740.00	210,936,895.00	63,105.00	0.03
Compound-interest notes.....	266,595,440.00	3,830.00	266,409,410.00	186,030.00	0.07
Fractional currency.....	368,724,079.45	5,953.35	353,431,450.65	15,292,628.80	4.15
Total.....	3,160,347,327.45	59,460,888.35	2,798,068,105.15	362,279,222.30	11.46

No. 18.—REDEMPTIONS OF UNITED STATES CURRENCY FOR THE FISCAL YEAR 1889, TOTAL REDEMPTIONS TO JUNE 30, 1889, AND DEDUCTIONS ON ACCOUNT OF MUTILATION.

Class.	Redemptions, net value.		Deductions on account of mutilations.		Total face value of notes redeemed.
	In fiscal year.	To June 30, 1889.	In fiscal year.	To June 30, 1889.	
Old demand notes.....	\$365.00	\$59,971,426.25		\$2,131.25	\$59,973,557.50
United States notes.....	59,450,000.00	1,907,122,201.50	\$4,143.00	198,733.50	1,907,320,935.00
One and two year notes.....	740.00	210,936,503.00		392.00	210,936,895.00
Compound-interest notes.....	3,830.00	266,408,930.00		480.00	266,409,410.00
Fractional currency.....	5,953.35	353,289,573.20	36.96	141,914.35	353,431,487.61
Silver certificates.....	40,614,026.00	187,017,632.00	2,107.00	4,729.00	187,022,361.00
Gold certificates.....	62,340,898.00	200,031,175.00	562.00	715.00	200,031,890.00
Total.....	162,415,812.35	3,184,777,441.01	6,848.96	349,095.10	3,185,126,536.11

No. 19.—ISSUES AND REDEMPTIONS OF UNITED STATES NOTES BY DENOMINATIONS AND BY FISCAL YEARS.

Denomination.	Issued.	Redeemed.	Increase in circulation.	Decrease in circulation.
1862.				
One dollar.....				
Two dollars.....				
Five dollars.....	\$17,140,000		\$17,140,000.00	
Ten dollars.....	15,440,000		15,440,000.00	
Twenty dollars.....	15,040,000		15,040,000.00	
Fifty dollars.....	13,000,000		13,000,000.00	
One hundred dollars.....	13,000,000		13,000,000.00	
Five hundred dollars.....	13,000,000		13,000,000.00	
One thousand dollars.....	12,000,000	\$2,000,000.00	10,000,000.00	
Total.....	98,620,000	2,000,000.00	96,620,000.00	
1863.				
One dollar.....	16,000,000	13,032.00	15,986,968.00	
Two dollars.....	17,000,000	5,044.00	16,994,956.00	
Five dollars.....	62,860,000	59,735.00	62,800,265.00	
Ten dollars.....	74,560,000	46,140.00	74,513,860.00	
Twenty dollars.....	59,960,000	62,160.00	59,897,840.00	
Fifty dollars.....	10,080,000	44,000.00	10,036,000.00	
One hundred dollars.....	17,800,000	1,300.00	17,798,700.00	
Five hundred dollars.....	13,500,000	1,000.00	13,499,000.00	
One thousand dollars.....	19,500,000	1,000.00	19,499,000.00	
Total.....	291,260,000	233,411.00	291,026,589.00	

NO. 19.—ISSUES AND REDEMPTIONS OF UNITED STATES NOTES BY DENOMINATIONS
AND BY FISCAL YEARS—Continued.

Denomination.	Issued.	Redeemed.	Increase in circulation.	Decrease in circulation.
1864.				
One dollar	\$946,000	\$96,759.35	\$849,240.65	
Two dollars	766,000	62,648.05	703,351.95	
Five dollars	15,700,000	175,290.50	15,524,709.50	
Ten dollars	18,880,000	156,233.50	18,723,766.50	
Twenty dollars	11,919,680	231,622.00	11,688,058.00	
Fifty dollars	6,975,200	90,622.50	6,884,577.50	
One hundred dollars	3,544,000	181,400.00	3,362,600.00	
Five hundred dollars	7,414,000	8,467,500.00		\$1,053,500.00
One thousand dollars	17,904,000	10,304,000.00	7,600,000.00	
Total	84,048,880	19,766,075.90	65,336,304.10	1,053,500.00
1865.				
One dollar	1,186,000	260,954.40	925,045.60	
Two dollars	2,130,000	260,574.20	1,869,425.80	
Five dollars	963,820	394,275.50	569,544.50	
Ten dollars	1,125,040	311,263.00	813,777.00	
Twenty dollars		526,033.00		526,033.00
Fifty dollars		190,947.50		190,947.50
One hundred dollars		333,140.00		333,140.00
Five hundred dollars		632,475.00		632,475.00
One thousand dollars		1,344,000.00		1,344,000.00
Total	5,404,860	4,253,662.60	4,177,782.90	3,026,595.50
1866.				
One dollar	714,000	1,266,495.15		552,495.15
Two dollars	664,000	1,421,898.50		757,898.50
Five dollars		588,593.50		588,593.50
Ten dollars		473,548.00		473,548.50
Twenty dollars		969,532.00		969,532.00
Fifty dollars		406,892.50		406,892.50
One hundred dollars		552,675.00		552,675.00
Five hundred dollars	11,000,000	387,425.00	10,612,575.00	
One thousand dollars	22,000,000	672,800.00	21,327,200.00	
Total	34,378,000	6,739,859.65	31,939,775.00	4,301,634.65
1867.				
One dollar	1,500,000	3,220,683.25		1,720,683.25
Two dollars	2,000,000	3,691,717.10		1,691,717.10
Five dollars		29,837,653.75		29,837,653.75
Ten dollars	10	21,359,294.75		21,359,294.75
Twenty dollars		7,218,210.00		7,218,210.00
Fifty dollars		438,875.00		438,875.00
One hundred dollars		573,050.00		573,050.00
Five hundred dollars	2,040,000	363,325.00	1,676,675.00	
One thousand dollars	56,412,000	50,559,900.00	5,852,100.00	
Total	61,952,010	117,262,708.85	7,528,775.00	62,839,473.85
1868.				
One dollar	2,483,348	4,297,683.25		1,814,335.25
Two dollars	3,510,696	4,667,751.70		1,157,055.70
Five dollars		2,210,801.25		2,210,801.25
Ten dollars		3,506,372.50		3,506,372.50
Twenty dollars		2,391,665.00		2,391,665.00
Fifty dollars		841,932.50		841,932.50
One hundred dollars		974,975.00		974,975.00
Five hundred dollars	2,032,000	1,504,975.00	527,025.00	
One thousand dollars	8,112,000	5,450,000.00	2,662,000.00	
Total	16,138,044	25,855,156.20	3,180,025.00	12,897,137.20
1869.				
One dollar	5,522,000	4,929,028.40	592,971.60	
Two dollars	8,000,432	5,287,765.90	2,712,666.10	
Five dollars	4,336,180	6,641,495.50		2,305,315.50
Ten dollars	8,004,960	6,833,888.00	1,171,072.00	
Twenty dollars	16,000,320	5,816,229.00	10,184,091.00	
Fifty dollars		7,211,355.00		7,211,355.00
One hundred dollars	5,656,000	6,010,285.00		354,285.00
Five hundred dollars	10,000,000	7,548,475.00	2,451,525.00	
One thousand dollars	20,000,000	7,669,000.00	12,331,000.00	
Total	77,519,892	57,947,521.80	29,443,325.70	9,870,955.50

No. 19.—ISSUES AND REDEMPTIONS OF UNITED STATES NOTES BY DENOMINATIONS
AND BY FISCAL YEARS—Continued.

Denomination.	Issued.	Redeemed.	Increase in circulation.	Decrease in circulation.
1870.				
One dollar	\$8,220,000	\$4,422,884.45	\$3,797,115.55	
Two dollars	14,032,000	5,209,611.30	8,822,388.70	
Five dollars	19,580,000	10,053,996.25	9,526,003.75	
Ten dollars	37,920,000	19,001,072.50	18,918,927.50	
Twenty dollars	23,760,000	21,605,403.00	2,154,597.00	
Fifty dollars	20,600,000	9,223,617.50	11,376,382.50	
One hundred dollars	28,600,000	11,411,460.00	17,188,540.00	
Five hundred dollars		16,433,475.00		\$16,433,475.00
One thousand dollars		37,812,000.00		37,812,000.00
Total	152,712,000	135,173,520.00	71,783,955.00	54,245,475.00
1871.				
One dollar	17,480,000	5,002,208.45	12,477,791.55	
Two dollars	16,992,000	6,821,860.80	10,170,139.20	
Five dollars	12,560,000	14,016,532.25		1,456,532.25
Ten dollars	29,400,000	16,997,841.50	12,402,158.50	
Twenty dollars	26,680,000	16,607,793.00	10,072,207.00	
Fifty dollars	9,600,000	5,089,320.00	4,510,680.00	
One hundred dollars	120,000	8,915,880.00		8,795,880.00
Five hundred dollars	34,800,000	16,069,875.00	18,730,125.00	
One thousand dollars	54,800,000	31,067,000.00	23,733,000.00	
Five thousand dollars				
Ten thousand dollars				
Total	202,432,000	120,588,311.00	92,096,101.25	10,252,412.25
1872.				
One dollar	6,284,000	5,724,516.60	559,483.40	
Two dollars	8,216,000	7,566,791.90	649,208.10	
Five dollars	4,560,000	11,658,604.00		7,098,604.00
Ten dollars	5,160,000	13,584,505.50		8,424,505.50
Twenty dollars	3,080,000	13,264,976.50		10,184,976.50
Fifty dollars		2,700,294.50		2,700,294.50
One hundred dollars		4,722,665.00		4,722,665.00
Five hundred dollars		4,409,450.00		4,409,450.00
One thousand dollars		4,468,000.00		4,468,000.00
Five thousand dollars				
Ten thousand dollars				
Total	27,300,000	68,099,804.00	1,208,691.50	42,008,495.50
1873.				
One dollar	4,328,000	6,517,793.20		2,189,793.20
Two dollars	3,608,000	7,712,608.55		4,104,608.55
Five dollars	5,240,000	9,903,055.00		4,663,055.00
Ten dollars	1,000,000	12,367,770.75		11,367,770.75
Twenty dollars	7,360,000	10,732,676.50		3,372,676.50
Fifty dollars		1,755,468.00		1,755,468.00
One hundred dollars		2,692,370.00		2,692,370.00
Five hundred dollars		5,529,025.00		5,529,025.00
One thousand dollars		6,808,300.00		6,808,300.00
Five thousand dollars				
Ten thousand dollars				
Total	21,536,000	64,019,067.00		42,483,067.00
Unknown denominations destroyed in the great fire at Chicago.		1,000,000.00		
Total		65,019,067.00		
1874.				
One dollar	6,143,612	8,571,888.50		2,428,276.50
Two dollars	7,657,520	9,534,938.00		1,877,418.00
Five dollars	8,635,760	8,452,272.50	183,487.50	
Ten dollars	11,705,240	12,273,385.00		568,145.00
Twenty dollars	12,258,400	8,887,230.00	3,371,170.00	
Fifty dollars		2,030,775.00		2,030,775.00
One hundred dollars	8,384,000	2,695,400.00	5,688,600.00	
Five hundred dollars	10,090,000	34,118,000.00		24,028,000.00
One thousand dollars	20,100,000	7,840,000.00	12,260,000.00	
Five thousand dollars				
Ten thousand dollars				
Total	84,974,532	94,403,889.00	21,503,257.50	30,932,614.50

No. 19.—ISSUES AND REDEMPTIONS OF UNITED STATES NOTES BY DENOMINATIONS
AND BY FISCAL YEARS—Continued.

Denomination.	Issued.	Redeemed.	Increase in circulation.	Decrease in circulation.
1875.				
One dollar	\$14,626,156	\$13,690,631.50	\$935,524.50	
Two dollars	10,934,400	16,923,516.00		\$5,989,116.00
Five dollars	6,926,000	19,657,201.50		12,731,201.50
Ten dollars	13,560,000	36,689,380.00		23,129,380.00
Twenty dollars	10,160,000	30,522,828.00		20,362,828.00
Fifty dollars	8,960,700	7,931,850.00	1,028,850.00	
One hundred dollars	3,290,000	10,111,500.00		6,821,500.00
Five hundred dollars	27,950,000	5,663,000.00	22,287,000.00	
One thousand dollars	7,500,000	27,879,000.00		20,379,000.00
Five thousand dollars				
Ten thousand dollars				
Total	103,907,256	169,068,907.00	24,251,374.50	89,413,025.50
1876.				
One dollar	13,444,758	12,855,120.60	589,637.40	
Two dollars	12,792,000	11,655,842.40	1,136,157.60	
Five dollars	13,120,000	11,654,081.00	1,465,919.00	
Ten dollars	11,156,000	14,905,686.00		3,749,686.00
Twenty dollars	12,184,000	13,187,379.00		1,003,379.00
Fifty dollars	10,151,000	5,922,185.00	4,228,815.00	
One hundred dollars	5,680,000	9,676,760.00		3,996,760.00
Five hundred dollars	12,450,000	9,379,500.00	3,070,500.00	
One thousand dollars	200,000	7,940,500.00		7,740,500.00
Five thousand dollars				
Ten thousand dollars				
Total	91,177,758	97,177,054.00	10,491,029.00	16,490,325.00
1877.				
One dollar	10,147,399	12,994,606.10		2,847,207.10
Two dollars	9,432,000	11,542,653.40		2,110,653.40
Five dollars	14,180,000	11,159,948.50	3,020,051.50	
Ten dollars	7,320,000	12,229,152.00		4,909,152.00
Twenty dollars	8,160,000	11,931,466.00		3,771,466.00
Fifty dollars	5,983,300	5,559,155.00	424,145.00	
One hundred dollars	6,985,200	4,796,870.00	2,188,330.00	
Five hundred dollars	5,733,000	5,617,000.00	116,000.00	
One thousand dollars	4,500,000	6,618,000.00		2,118,000.00
Five thousand dollars				
Ten thousand dollars				
Total	72,440,899	82,448,851.00	5,748,526.50	15,756,478.50
1878.				
One dollar	7,562,351	11,792,775.00		4,230,424.00
Two dollars	6,288,000	10,746,878.00		4,458,878.00
Five dollars	15,820,000	16,111,867.00		291,867.00
Ten dollars	11,380,000	13,763,063.00		2,383,063.00
Twenty dollars	9,200,000	9,086,554.00	113,446.00	
Fifty dollars	3,200,000	6,267,030.00		3,067,030.00
One hundred dollars	6,408,600	4,194,100.00	2,214,500.00	
Five hundred dollars	4,817,000	4,424,000.00	393,000.00	
One thousand dollars	2,600,000	3,973,000.00		1,373,000.00
Five thousand dollars				
Ten thousand dollars				
Total	67,275,951	80,359,267.00	2,720,946.00	15,804,262.00
1879.				
One dollar	6,503,133	9,223,026.50		2,719,893.50
Two dollars	5,892,000	8,710,295.00		2,818,295.00
Five dollars	11,060,000	11,622,443.50		562,443.50
Ten dollars	9,280,000	10,193,082.00		913,082.00
Twenty dollars	7,400,000	9,649,756.00		2,249,756.00
Fifty dollars	2,400,000	4,059,340.00		1,659,340.00
One hundred dollars	5,007,700	4,593,890.00	413,810.00	
Five hundred dollars	5,650,000	3,959,000.00	1,691,000.00	
One thousand dollars	3,900,000	2,042,000.00	1,858,000.00	
Five thousand dollars	4,005,000	5,000.00	4,000,000.00	
Ten thousand dollars	3,010,000	50,000.00	2,960,000.00	
Total	64,107,833	64,107,833.00	10,922,810.00	10,922,810.00

No. 19.—ISSUES AND REDEMPTIONS OF UNITED STATES NOTES BY DENOMINATIONS
AND BY FISCAL YEARS—Continued.

Denomination.	Issued.	Redeemed.	Increase in circulation.	Decrease in circulation.
1880.				
One dollar	\$9,057,863	\$8,935,511.80	\$2,122,351.20	.....
Two dollars	8,232,000	5,971,840.20	2,260,159.80	.....
Five dollars	19,680,000	8,354,565.00	11,325,435.00	.....
Ten dollars	16,520,000	6,241,811.00	10,278,189.00	.....
Twenty dollars	17,360,000	5,687,680.00	11,672,320.00	.....
Fifty dollars	1,400,000	2,114,345.00	.....	\$714,345.00
One hundred dollars	3,052,700	2,293,310.00	750,390.00	.....
Five hundred dollars	2,300,000	15,645,500.00	.....	13,345,500.00
One thousand dollars	700,000	19,258,000.00	.....	18,558,000.00
Five thousand dollars	1,000,000	4,320,000.00	.....	3,320,000.00
Ten thousand dollars	2,000,000	4,500,000.00	.....	2,500,000.00
Total	81,302,563	81,302,563.00	38,417,845.00	38,417,845.00
1881.				
One dollar	9,889,034	7,575,604.40	2,313,429.60	.....
Two dollars	3,752,000	6,860,690.60	1,891,309.40	.....
Five dollars	14,760,000	10,623,470.00	4,136,530.00	.....
Ten dollars	9,160,000	7,086,364.00	2,073,636.00	.....
Twenty dollars	6,240,000	6,111,610.00	128,390.00	.....
Fifty dollars	1,200,000	2,306,085.00	.....	1,106,085.00
One hundred dollars	2,944,300	2,794,510.00	149,790.00	.....
Five hundred dollars	700,000	5,354,000.00	.....	4,654,000.00
One thousand dollars	900,000	5,408,000.00	.....	4,508,000.00
Five thousand dollars .....	.....	225,000.00	.....	225,000.00
Ten thousand dollars .....	.....	200,000.00	.....	200,000.00
Total	54,545,334	54,545,334.00	10,693,085.00	10,693,085.00
1882.				
One dollar	11,445,524	8,370,332.00	3,075,192.00	.....
Two dollars	10,472,000	8,093,497.00	2,378,503.00	.....
Five dollars	14,280,000	16,506,538.00	.....	2,226,538.00
Ten dollars	6,680,000	10,885,621.00	.....	4,205,621.00
Twenty dollars	5,680,000	9,294,126.00	.....	3,614,126.00
Fifty dollars	3,200,000	2,711,140.00	488,860.00	.....
One hundred dollars	4,527,900	3,006,170.00	1,521,730.00	.....
Five hundred dollars	1,750,000	1,444,000.00	306,000.00	.....
One thousand dollars	1,500,000	1,189,000.00	311,000.00	.....
Five thousand dollars	4,995,000	5,030,000.00	.....	35,000.00
Ten thousand dollars	14,990,000	12,990,000.00	2,000,000.00	.....
Total	79,520,424	79,520,424.00	10,081,285.00	10,081,285.00
1883.				
One dollar	11,986,114	9,970,610.80	2,015,503.20	.....
Two dollars	9,672,000	8,770,231.20	901,768.80	.....
Five dollars	22,860,000	19,052,455.00	3,807,545.00	.....
Ten dollars	14,240,000	14,291,880.00	.....	51,880.00
Twenty dollars	6,000,000	12,210,562.00	.....	6,210,562.00
Fifty dollars	3,900,000	4,205,875.00	.....	305,875.00
One hundred dollars	4,356,600	4,523,600.00	.....	167,000.00
Five hundred dollars	2,350,000	2,127,500.00	222,500.00	.....
One thousand dollars	4,400,000	2,407,000.00	1,993,000.00	.....
Five thousand dollars	10,000,000	10,105,000.00	.....	105,000.00
Ten thousand dollars	20,000,000	22,100,000.00	.....	2,100,000.00
Total	109,764,714	109,764,714.00	8,940,317.00	8,940,317.00
1884.				
One dollar	8,943,236	10,019,508.00	.....	1,076,272.00
Two dollars	7,508,000	8,434,508.00	.....	626,508.00
Five dollars	23,420,000	19,017,170.00	4,402,830.00	.....
Ten dollars	12,160,000	15,365,870.00	.....	3,205,870.00
Twenty dollars	9,280,000	13,672,280.00	.....	4,392,280.00
Fifty dollars	4,200,000	4,877,000.00	.....	677,000.00
One hundred dollars	5,237,000	5,898,400.00	.....	661,400.00
Five hundred dollars	4,800,000	3,084,500.00	1,815,500.00	.....
One thousand dollars	10,000,000	5,294,000.00	4,706,000.00	.....
Five thousand dollars .....	.....	185,000.00	.....	185,000.00
Ten thousand dollars .....	.....	100,000.00	.....	100,000.00
Total	85,948,236	85,948,236.00	10,924,330.00	10,924,330.00

NO. 19.—ISSUES AND REDEMPTIONS OF UNITED STATES NOTES BY DENOMINATIONS
AND BY FISCAL YEARS—Continued.

Denomination.	Issued.	Redeemed.	Increase in circulation.	Decrease in circulation.
1885.				
One dollar	\$10,187,153	\$11,895,276.00		\$1,708,123.00
Two dollars	10,856,000	10,458,817.00	\$397,183.00	
Five dollars	19,300,000	18,855,110.00	444,890.00	
Ten dollars	9,640,000	14,627,630.00		4,987,630.00
Twenty dollars	9,760,000	12,688,120.00		2,928,120.00
Fifty dollars	4,800,000	4,549,000.00	251,000.00	
One hundred dollars	5,600,000	6,244,200.00		744,200.00
Five hundred dollars	2,350,000	2,707,000.00		357,000.00
One thousand dollars	12,000,000	2,318,000.00	9,682,000.00	
Five thousand dollars		30,000.00		30,000.00
Ten thousand dollars		20,000.00		20,000.00
Total	84,493,153	84,493,153.00	10,775,073.00	10,775,073.00
1886.				
One dollar		7,348,139.00		7,348,139.00
Two dollars		7,090,700.00		7,090,700.00
Five dollars	21,320,000	11,688,586.00	9,631,414.00	
Ten dollars	9,960,000	7,840,725.00	2,119,275.00	
Twenty dollars	7,120,000	7,168,130.00		48,130.00
Fifty dollars	2,000,000	2,168,630.00		168,630.00
One hundred dollars	4,700,000	6,237,090.00		1,537,090.00
Five hundred dollars	400,000	4,533,000.00		4,133,000.00
One thousand dollars	17,500,000	8,855,000.00	8,645,000.00	
Five thousand dollars		40,000.00		40,000.00
Ten thousand dollars		30,000.00		30,000.00
Total	63,000,000	63,000,000.00	20,395,689.00	20,395,689.00
1887.				
One dollar		8,806,546.00		8,806,546.00
Two dollars		9,195,798.00		9,195,798.00
Five dollars	26,740,000	17,304,368.00	9,435,632.00	
Ten dollars	22,640,000	8,927,190.00	13,712,810.00	
Twenty dollars	16,240,000	7,389,018.00	8,850,982.00	
Fifty dollars	2,000,000	3,382,280.00		1,382,280.00
One hundred dollars	2,800,000	4,516,300.00		1,716,300.00
Five hundred dollars		4,719,500.00		4,719,500.00
One thousand dollars	3,648,000	9,812,000.00		6,164,000.00
Five thousand dollars		15,000.00		15,000.00
Ten thousand dollars				
Total	74,068,000	74,068,000.00	31,999,424.00	31,999,424.00
1888.				
One dollar		3,617,144.00		3,617,144.00
Two dollars		4,031,636.00		4,031,636.00
Five dollars	7,300,000	21,309,978.00		14,009,978.00
Ten dollars	17,000,000	11,107,070.00	5,892,930.00	
Twenty dollars	28,800,000	7,915,437.00	20,884,563.00	
Fifty dollars	2,800,000	2,838,435.00		38,435.00
One hundred dollars	4,900,000	3,439,300.00	1,460,700.00	
Five hundred dollars	1,500,000	1,136,500.00	363,500.00	
One thousand dollars	1,352,000	8,246,500.00		6,894,500.00
Five thousand dollars		10,000.00		10,000.00
Ten thousand dollars				
Total	63,652,000	63,652,000.00	28,601,693.00	28,601,693.00
1889.				
One dollar		1,465,704.60		1,465,704.60
Two dollars		1,625,642.40		1,625,642.40
Five dollars		22,719,912.00		22,719,912.00
Ten dollars	13,720,000	13,400,148.00	319,852.00	
Twenty dollars	18,880,000	10,280,678.00	8,599,322.00	
Fifty dollars	6,000,000	3,628,135.00	2,371,865.00	
One hundred dollars	7,600,000	3,895,280.00	3,704,720.00	
Five hundred dollars	7,750,000	1,318,500.00	6,431,500.00	
One thousand dollars	5,500,000	1,116,000.00	4,384,000.00	
Total	59,450,000	59,450,000.00	25,811,259.00	25,811,259.00

REPORT ON THE FINANCES.

No. 20.—UNITED STATES NOTES OUTSTANDING AND REDEEMED AND PERCENTAGE OF REDEMPTIONS, FROM THE FIRST YEAR AFTER THE ISSUE CEASED.

NEW ISSUE.

Denomination.	Fiscal year.	Outstanding.	Redeemed.	Percentage redeemed.	
				Of out- standing previous year.	Of out- standing first year.
One dollar.....	1871	\$5,550,859.60			
	1872	3,032,581.45	\$2,518,278.15	45.307	45.367
	1873	1,902,011.50	1,130,569.95	37.281	20.367
	1874	1,385,728.00	516,283.50	27.144	9.301
	1875	1,098,741.50	286,986.50	20.710	5.170
	1876	984,149.05	114,592.45	10.429	2.064
	1877	924,956.25	59,192.80	6.015	1.066
	1878	886,378.85	38,577.40	4.171	.695
	1879	858,650.15	27,728.70	3.128	.499
	1880	840,917.55	17,732.60	2.065	.319
	1881	825,902.45	15,015.10	1.785	.270
	1882	813,696.85	12,205.60	1.478	.220
	1883	803,880.35	9,816.50	1.206	.177
	1884	796,425.35	7,455.00	.927	.134
	1885	790,917.85	5,507.50	.692	.099
	1886	787,042.15	3,875.70	.490	.070
	1887	783,604.35	3,437.80	.437	.062
	1888	779,992.00	3,612.35	.461	.065
	1889	777,211.80	2,780.20	.357	.050
Two dollars.....	1871	7,653,349.65			
	1872	4,012,652.05	3,640,697.00	47.570	47.570
	1873	2,345,815.00	1,666,837.05	41.540	21.779
	1874	1,554,050.00	791,765.00	33.752	10.345
	1875	1,087,037.00	467,013.00	30.051	6.102
	1876	900,792.20	186,244.80	17.133	2.433
	1877	809,798.00	90,994.20	10.101	1.189
	1878	751,866.40	57,931.60	7.154	.757
	1879	710,966.60	40,899.80	5.440	.534
	1880	684,899.20	26,067.40	3.666	.341
	1881	663,480.80	21,418.40	3.127	.280
	1882	646,282.46	17,198.40	2.592	.225
	1883	631,674.20	14,608.20	2.260	.191
	1884	620,966.20	10,708.00	1.695	.140
	1885	612,424.20	8,542.00	1.376	.112
	1886	606,003.20	6,421.00	1.048	.084
	1887	600,388.60	5,614.60	.926	.073
	1888	595,417.00	4,971.60	.828	.065
	1889	591,390.60	4,026.40	.676	.053
Five dollars.....	1871	37,057,743.00			
	1872	25,579,238.25	11,478,504.75	30.975	30.975
	1873	16,503,237.50	9,076,000.75	35.482	24.491
	1874	10,723,300.00	5,779,937.50	35.023	15.597
	1875	6,191,691.50	4,531,608.50	42.259	12.228
	1876	3,999,005.75	2,192,685.75	35.413	5.917
	1877	2,913,630.75	1,085,375.00	27.141	2.929
	1878	2,307,392.75	606,238.00	20.897	1.636
	1879	1,893,803.25	413,589.50	17.924	1.116
	1880	1,625,929.25	267,874.00	14.145	.723
	1881	1,405,249.75	220,679.50	13.573	.595
	1882	1,187,808.75	217,441.00	15.473	.587
	1883	997,028.75	190,780.00	16.062	.515
	1884	844,628.75	152,400.00	15.285	.411
	1885	729,886.25	114,742.50	13.585	.310
	1886	653,515.75	76,370.50	10.463	.206
	1887	596,076.25	57,439.50	8.789	.155
	1888	542,950.00	53,126.25	8.913	.143
	1889	495,631.00	44,319.00	8.163	.120
Ten dollars.....	1871	49,536,106.25			
	1872	36,577,227.75	12,958,878.50	28.160	26.160
	1873	25,990,230.00	10,586,997.75	28.944	21.372
	1874	18,781,720.00	7,208,510.00	27.735	14.552
	1875	12,693,530.00	6,088,190.00	32.416	12.290
	1876	9,387,167.00	3,306,363.00	26.048	6.675
	1877	7,636,242.00	1,750,925.00	18.652	3.535
	1878	6,645,157.00	991,085.00	12.980	2.001
	1879	5,956,497.00	683,660.00	10.363	1.380
	1880	5,541,071.00	415,426.00	6.974	.839
	1881	5,189,809.00	351,262.00	6.339	.709
	1882	4,807,879.00	381,930.00	7.359	.771

No. 20.—UNITED STATES NOTES OUTSTANDING AND REDEEMED AND PERCENTAGE OF REDEMPTIONS, ETC.—Continued.

NEW ISSUE—Continued.

Denomination.	Fiscal year.	Outstanding.	Redeemed.	Percentage redeemed.	
				Of out- standing previous year.	Of out- standing first year.
Ten dollars.....	1883	\$4,446,304.00	\$361,575.00	7.520	.730
	1884	4,141,664.00	304,640.00	6.852	.615
	1885	3,904,269.00	237,395.00	5.732	.479
	1886	3,750,684.00	153,585.00	3.934	.310
	1887	3,634,247.00	116,437.00	3.104	.235
	1888	3,526,891.00	107,356.00	2.954	.219
	1889	3,437,825.00	89,066.00	2.525	.180
Twenty dollars.....	1871	47,545,662.00			
	1872	34,474,763.00	13,070,899.00	27.491	27.491
	1873	24,275,500.00	10,199,263.00	29.585	21.451
	1874	17,189,740.00	7,085,760.00	29.189	14.903
	1875	11,303,656.00	5,886,084.00	34.241	12.380
	1876	8,102,339.00	3,201,317.00	28.321	6.733
	1877	6,343,501.00	1,758,838.00	21.708	3.699
	1878	5,314,925.00	1,028,576.00	16.215	2.163
	1879	4,634,333.00	680,592.00	12.805	1.431
	1880	4,217,519.00	416,814.00	8.994	.877
	1881	3,851,193.00	366,326.00	8.686	.770
	1882	3,461,701.00	389,492.00	10.114	.819
	1883	3,086,641.00	375,060.00	10.835	.789
	1884	2,757,901.00	328,740.00	10.650	.691
	1885	2,498,131.00	259,770.00	9.419	.546
	1886	2,319,887.00	178,244.00	7.135	.375
	1887	2,186,153.00	133,734.00	5.765	.280
	1888	2,062,014.00	124,139.00	5.678	.261
	1889	1,961,280.00	100,734.00	4.885	.212
Fifty dollars.....	1871	6,576,587.50			
	1872	4,049,515.50	2,527,072.00	38.425	38.425
	1873	2,704,800.00	1,344,715.50	33.207	20.447
	1874	1,888,075.00	816,725.00	30.185	12.419
	1875	1,299,925.00	588,150.00	31.151	8.943
	1876	989,125.00	310,800.00	23.909	4.726
	1877	814,645.00	174,480.00	17.640	2.653
	1878	697,245.00	117,400.00	14.411	1.785
	1879	613,610.00	83,635.00	11.995	1.272
	1880	557,715.00	55,895.00	9.109	.850
	1881	513,715.00	44,000.00	7.890	.609
	1882	465,965.00	47,750.00	9.295	.726
	1883	423,765.00	42,200.00	9.056	.642
	1884	382,265.00	41,500.00	9.793	.631
	1885	350,215.00	32,050.00	8.384	.487
	1886	319,315.00	30,900.00	8.823	.470
	1887	299,815.00	20,000.00	6.263	.304
	1888	282,125.00	17,190.00	5.743	.261
	1889	267,430.00	14,695.00	5.209	.223
One hundred dollars.....	1871	11,074,435.00			
	1872	6,491,765.00	4,582,670.00	41.381	41.381
	1873	4,116,600.00	2,375,165.00	36.572	21.447
	1874	2,815,300.00	1,301,300.00	31.611	11.750
	1875	1,888,700.00	926,600.00	32.913	8.367
	1876	1,459,900.00	428,800.00	22.703	3.872
	1877	1,199,710.00	260,190.00	17.823	2.349
	1878	1,040,310.00	159,400.00	13.286	1.439
	1879	921,010.00	119,300.00	11.468	1.077
	1880	824,810.00	96,200.00	10.445	.869
	1881	754,510.00	70,300.00	8.523	.635
	1882	681,610.00	72,900.00	9.662	.658
	1883	626,210.00	55,400.00	8.128	.500
	1884	572,010.00	54,200.00	8.655	.489
	1885	527,710.00	44,300.00	7.745	.400
	1886	453,910.00	73,800.00	13.985	.666
	1887	426,310.00	27,600.00	6.081	.249
	1888	402,600.00	23,710.00	5.562	.214
	1889	382,100.00	20,500.00	5.092	.185
Five hundred dollars.....	1871	7,727,475.00			
	1872	4,200,525.00	3,526,950.00	45.642	45.642
	1873	2,702,500.00	1,498,025.00	35.663	19.386
	1874	1,817,500.00	885,000.00	32.747	11.453

REPORT ON THE FINANCES.

No. 20.—UNITED STATES NOTES OUTSTANDING AND REDEEMED AND PERCENTAGE OF REDEMPTIONS, ETC.—Continued.

NEW ISSUE—Continued.

Denomination.	Fiscal year.	Outstanding.	Redeemed.	Percentage redeemed.	
				Of out- standing previous year.	Of out- standing first year.
Five hundred dollars.....	1875	\$1,155,000.00	\$662,500.00	36.451	8.573
	1876	980,000.00	175,000.00	15.152	2.265
	1877	872,000.00	108,000.00	11.020	1.398
	1878	705,000.00	167,000.00	19.151	2.160
	1879	618,500.00	86,500.00	12.270	1.119
	1880	506,000.00	112,500.00	18.189	1.456
	1881	474,500.00	31,500.00	6.225	.408
	1882	420,000.00	54,500.00	11.486	.705
	1883	398,000.00	22,000.00	5.238	.285
	1884	377,000.00	21,000.00	5.276	.272
	1885	359,000.00	18,000.00	4.775	.233
	1886	260,500.00	98,500.00	27.437	1.275
	1887	243,000.00	17,500.00	6.718	.226
	1888	232,000.00	11,000.00	4.527	.142
	1889	225,500.00	6,500.00	2.602	.084
One thousand dollars.....	1871	9,084,300.00			
	1872	4,853,300.00	4,231,000.00	46.576	46.576
	1873	3,217,000.00	1,636,300.00	33.715	18.012
	1874	2,243,000.00	974,000.00	30.277	10.722
	1875	1,369,000.00	874,000.00	38.966	9.621
	1876	1,192,500.00	176,500.00	12.893	1.943
	1877	1,110,500.00	82,000.00	6.876	.903
	1878	898,500.00	212,000.00	19.090	2.334
	1879	812,500.00	86,000.00	9.572	.947
	1880	669,500.00	143,000.00	17.600	1.574
	1881	626,500.00	43,000.00	6.423	.473
	1882	544,500.00	82,000.00	13.088	.903
	1883	511,500.00	33,000.00	6.061	.363
	1884	490,500.00	21,000.00	4.106	.231
	1885	468,500.00	22,000.00	4.485	.242
	1886	236,500.00	232,000.00	49.520	2.554
	1887	215,500.00	21,000.00	8.879	.281
	1888	206,000.00	9,500.00	4.408	.104
	1889	201,000.00	5,000.00	2.427	.055

ISSUE OF 1869.

One dollar.....	1876	\$7,162,885.05			
	1877	3,638,539.15	\$3,524,345.90	49.203	49.203
	1878	1,964,999.65	1,673,539.50	45.995	23.364
	1879	1,239,110.25	725,889.40	36.941	10.134
	1880	917,667.95	321,442.30	25.941	4.488
	1881	737,658.75	180,009.20	19.616	2.513
	1882	625,548.35	112,110.40	15.198	1.565
	1883	550,567.75	74,980.60	11.986	1.047
	1884	503,027.75	47,540.00	8.635	.664
	1885	466,175.75	36,852.00	7.326	.514
	1886	444,572.95	21,602.80	4.634	.302
	1887	422,822.75	21,750.20	4.892	.304
	1888	402,846.50	19,976.25	4.724	.279
	1889	390,172.20	12,674.30	3.146	.177
Two dollars.....	1876	10,403,831.20			
	1877	5,585,142.60	4,818,688.60	46.316	46.316
	1878	3,014,524.60	2,570,618.00	46.026	24.708
	1879	1,744,799.90	1,269,725.60	42.120	12.204
	1880	1,180,027.80	564,771.20	32.369	5.428
	1881	878,373.00	301,654.80	25.563	2.898
	1882	700,345.40	178,027.60	20.268	1.711
	1883	589,084.40	111,261.00	15.887	1.069
	1884	521,752.40	67,332.00	11.430	.647
	1885	471,111.40	50,641.00	9.706	.487
	1886	441,227.60	29,883.80	6.343	.287
	1887	410,576.40	30,651.20	6.947	.295
	1888	385,794.00	24,782.40	6.036	.238
	1889	369,034.80	16,759.20	4.370	.162

No. 20.—UNITED STATES NOTES OUTSTANDING AND REDEEMED AND PERCENTAGE OF REDEMPTIONS, ETC.—Continued.

ISSUE OF 1869—Continued.

Denomination.	Fiscal year.	Outstanding.	Redeemed.	Percentage redeemed.	
				Of out- standing previous year.	Of out- standing first year.
Five dollars.....	1876	\$29,769,073.75			
	1877	22,131,353.25	\$7,637,720.50	25.657	25.657
	1878	16,845,338.75	5,283,014.50	23.871	17.747
	1879	12,753,334.75	4,085,004.00	24.305	13.756
	1880	10,582,914.25	2,170,420.50	17.018	7.291
	1881	8,558,593.25	2,024,319.00	19.128	6.800
	1882	6,270,991.25	2,287,604.00	26.729	7.684
	1883	4,275,348.75	1,995,642.50	31.823	6.704
	1884	2,899,728.75	1,375,620.00	32.176	4.621
	1885	2,011,641.25	888,087.50	30.627	2.983
	1886	1,581,560.75	430,080.50	21.380	1.445
	1887	1,281,743.25	299,817.50	18.957	1.007
	1888	1,052,202.50	229,540.75	17.908	.771
	1889	886,756.00	165,446.50	15.724	.556
Ten dollars.....	1877	45,093,373.00			
	1878	37,231,848.00	7,861,525.00	17.434	17.434
	1879	30,524,324.00	6,707,524.00	18.016	14.875
	1880	27,167,585.00	3,356,739.00	10.997	7.444
	1881	24,187,000.00	2,980,585.00	10.971	6.610
	1882	20,368,406.50	3,818,594.00	15.788	8.468
	1883	15,997,296.00	4,371,110.00	21.460	9.693
	1884	11,928,166.00	4,069,130.00	25.436	9.024
	1885	8,479,866.00	3,448,300.00	28.909	7.647
	1886	6,605,001.00	1,874,865.00	22.110	4.158
	1887	5,183,695.00	1,421,806.00	21.519	3.152
	1888	4,007,200.00	1,176,495.00	22.696	2.609
	1889	3,095,799.00	911,401.00	22.744	2.021
Twenty dollars.....	1877	41,973,350.00			
	1878	35,505,848.00	6,467,502.00	15.409	15.409
	1879	29,386,350.00	6,119,498.00	17.235	14.579
	1880	26,388,106.00	2,998,244.00	10.203	7.143
	1881	23,838,002.00	2,550,104.00	9.664	6.076
	1882	20,612,668.00	3,225,334.00	13.530	7.684
	1883	16,839,166.00	3,773,502.00	18.307	8.990
	1884	13,066,686.00	3,772,480.00	22.403	8.988
	1885	9,666,996.00	3,399,690.00	26.018	8.100
	1886	7,798,078.00	1,868,918.00	19.333	4.453
	1887	6,301,534.00	1,496,544.00	19.191	3.565
	1888	4,959,530.00	1,342,004.00	21.296	3.197
	1889	3,833,084.00	1,126,446.00	22.713	2.684
Fifty dollars.....	1876	17,552,350.00			
	1877	13,157,165.00	4,395,185.00	25.040	25.040
	1878	7,088,885.00	6,064,280.00	46.121	34.572
	1879	5,239,890.00	1,848,995.00	26.083	10.534
	1880	4,456,820.00	783,070.00	14.944	4.461
	1881	3,885,950.00	570,870.00	12.809	3.252
	1882	3,365,855.00	520,595.00	13.397	2.966
	1883	2,789,605.00	575,850.00	17.111	3.280
	1884	2,251,155.00	538,350.00	19.299	3.067
	1885	1,759,980.00	491,175.00	21.819	2.798
	1886	1,472,540.00	287,440.00	16.332	1.638
	1887	1,245,875.00	226,865.00	15.406	1.293
	1888	1,072,875.00	172,700.00	13.864	.984
	1889	908,625.00	164,350.00	15.317	.936
One hundred dollars.....	1876	20,388,440.00			
	1877	16,246,760.00	4,141,680.00	20.314	20.314
	1878	13,423,400.00	2,817,300.00	17.341	13.813
	1879	10,789,870.00	2,639,590.00	19.655	12.947
	1880	9,494,420.00	1,293,450.00	12.006	6.354
	1881	8,424,350.00	1,069,570.00	11.265	5.246
	1882	7,504,050.00	920,800.00	10.930	4.516
	1883	6,402,050.00	1,102,000.00	14.685	5.405
	1884	5,158,750.00	1,243,300.00	19.420	6.098
	1885	3,861,350.00	1,297,400.00	25.150	6.363
	1886	3,204,750.00	656,600.00	17.004	3.220
	1887	2,710,500.00	494,250.00	15.422	2.424
	1888	2,306,000.00	404,500.00	14.923	1.984
	1889	1,907,030.00	398,970.00	17.301	1.957

No. 20.—UNITED STATES NOTES OUTSTANDING AND REDEEMED AND PERCENTAGE OF REDEMPTIONS, ETC.—Continued.

ISSUE OF 1869—Continued.

Denomination.	Fiscal year.	Outstanding.	Redeemed.	Percentage redeemed.	
				Of out-standing previous year.	Of out-standing first year.
Five hundred dollars.....	1876	\$1,402,500.00			
	1877	957,000.00	\$445,500.00	31.765	31.765
	1878	764,500.00	192,500.00	20.115	13.725
	1879	640,500.00	124,000.00	16.220	8.841
	1880	548,500.00	92,000.00	14.364	6.560
	1881	447,000.00	101,500.00	18.505	7.237
	1882	403,500.00	43,500.00	9.732	3.102
	1883	364,000.00	39,500.00	9.789	2.816
	1884	332,000.00	32,000.00	8.791	2.282
	1885	315,500.00	16,500.00	4.970	1.176
	1886	278,000.00	37,500.00	11.886	2.674
	1887	263,000.00	15,000.00	5.396	1.070
	1888	257,500.00	5,500.00	2.091	.392
	1889	249,500.00	8,000.00	3.107	.570
One thousand dollars.....	1877	33,475,000.00			
	1878	29,721,000.00	3,754,000.00	11.214	11.214
	1879	27,951,000.00	1,770,000.00	5.955	5.288
	1880	11,672,000.00	16,279,000.00	58.241	48.630
	1881	7,610,000.00	4,062,000.00	34.801	12.134
	1882	6,824,000.00	786,000.00	10.329	2.348
	1883	5,371,000.00	1,453,000.00	21.232	4.341
	1884	3,856,000.00	1,515,000.00	28.207	4.526
	1885	2,595,000.00	1,261,000.00	32.702	3.767
	1886	1,983,000.00	612,000.00	32.581	1.828
	1887	1,462,000.00	521,000.00	26.273	1.556
	1888	1,326,000.00	136,000.00	9.302	.406
	1889	1,152,000.00	174,000.00	13.122	.520

ISSUE OF 1874.

One dollar.....	1878	\$2,944,099.40			
	1879	1,338,949.20	\$1,605,150.20	54.521	54.521
	1880	713,192.00	625,757.20	46.735	21.255
	1881	443,885.00	269,307.00	37.761	9.147
	1882	315,719.00	128,166.00	28.874	4.353
	1883	248,593.40	67,125.60	21.261	2.280
	1884	211,323.40	37,270.00	14.992	1.266
	1885	185,620.90	25,702.50	12.163	.873
	1886	171,228.90	14,392.00	7.753	.489
	1887	158,126.60	13,102.30	7.652	.445
	1888	139,566.00	18,560.60	11.738	.630
	1889	132,432.90	7,133.10	5.111	.242
Two dollars.....	1877	8,037,865.00			
	1878	4,014,983.60	4,022,881.40	50.049	50.049
	1879	1,851,025.80	2,163,957.80	53.897	26.922
	1880	935,767.00	915,258.80	49.446	11.387
	1881	522,351.00	413,418.00	44.179	5.143
	1882	329,659.00	192,692.00	36.889	2.397
	1883	235,332.00	94,327.00	28.614	1.174
	1884	187,016.00	48,316.00	20.531	.601
	1885	154,593.00	32,423.00	17.337	.403
	1886	137,696.20	16,896.80	10.930	.210
	1887	122,922.60	14,773.60	10.729	.184
	1888	107,181.00	15,741.60	12.896	.196
	1889	99,554.20	7,628.80	7.116	.095
Fifty dollars.....	1878	16,477,906.00			
	1879	14,615,040.00	1,862,860.00	11.305	11.305
	1880	13,586,355.00	1,028,685.00	7.039	6.243
	1881	12,347,585.00	1,238,770.00	9.118	7.512
	1882	11,017,940.00	1,329,645.00	10.768	8.069
	1883	9,110,240.00	1,907,700.00	17.314	11.577
	1884	7,114,490.00	1,995,750.00	21.907	12.112
	1885	5,293,215.00	1,821,275.00	25.600	11.053
	1886	4,510,170.00	783,045.00	14.793	4.752
	1887	3,696,025.00	814,145.00	18.051	4.941
	1888	2,980,750.00	715,275.00	19.353	4.341
	1889	2,284,960.00	695,790.00	23.343	4.223

No. 20.—UNITED STATES NOTES OUTSTANDING AND REDEEMED AND PERCENTAGE OF REDEMPTIONS, ETC.—Continued.

ISSUE OF 1874—Continued.

Denomination.	Fiscal year.	Outstanding.	Redeemed.	Percentage redeemed.	
				Of out- standing previous year.	Of out- standing first year.
Five hundred dollars.....	1876	\$20,333,500.00			
	1877	17,483,500.00	\$2,850,000.00	14.016	14.016
	1878	14,084,500.00	3,398,000.00	19.435	16.709
	1879	13,032,000.00	1,053,500.00	7.490	5.181
	1880	6,706,000.00	6,326,000.00	48.542	31.111
	1881	4,556,500.00	2,149,500.00	32.053	10.571
	1882	4,077,000.00	479,500.00	10.500	2.358
	1883	3,409,500.00	667,500.00	16.372	3.283
	1884	2,608,000.00	801,500.00	23.508	3.942
	1885	1,778,500.00	829,500.00	31.806	4.079
	1886	1,164,500.00	614,000.00	34.523	3.020
	1887	633,500.00	531,000.00	45.599	2.611
	1888	500,000.00	133,500.00	21.073	.657
	1889	323,500.00	176,500.00	35.300	.868

ISSUE OF 1875.

One dollar.....	1879	\$9,251,766.20			
	1880	5,377,945.80	\$3,873,820.40	41.871	41.871
	1881	2,807,348.20	2,570,597.60	47.799	27.785
	1882	1,395,851.60	1,411,496.60	50.279	15.257
	1883	781,712.80	614,138.80	43.997	6.638
	1884	528,070.80	253,642.00	32.447	2.742
	1885	397,342.80	130,728.00	24.756	1.413
	1886	339,157.70	58,185.10	14.644	.629
	1887	294,124.20	45,033.50	13.278	.486
	1888	255,935.00	38,189.20	12.984	.413
	1889	235,731.30	20,203.70	7.894	.218
Two dollars.....	1879	12,235,861.80			
	1880	8,279,342.20	3,956,519.60	32.335	32.335
	1881	4,802,927.80	3,476,414.40	41.989	28.412
	1882	2,366,030.40	2,436,897.40	50.738	19.916
	1883	1,202,899.40	1,163,131.00	49.160	9.506
	1884	733,743.40	469,156.00	39.002	3.834
	1885	486,987.40	246,756.00	33.630	2.017
	1886	379,944.20	107,043.20	21.981	.875
	1887	290,004.60	89,939.60	23.672	.735
	1888	238,550.00	51,454.60	17.743	.422
	1889	208,871.00	29,679.00	12.441	.243
Five dollars.....	1879	31,839,517.00			
	1880	27,194,810.00	4,644,707.00	14.588	14.588
	1881	22,434,069.00	4,760,741.00	17.508	14.952
	1882	16,198,976.00	6,235,093.00	27.793	19.583
	1883	10,276,353.50	5,922,622.50	36.562	18.595
	1884	6,181,848.50	4,094,505.00	39.844	12.860
	1885	3,691,218.50	2,490,630.00	40.289	7.822
	1886	2,558,343.50	1,132,875.00	30.691	3.558
	1887	1,863,876.00	694,467.50	27.145	2.181
	1888	1,409,555.00	454,521.00	24.386	1.428
	1889	1,120,583.00	288,772.00	20.490	.907
Ten dollars.....	1879	19,051,816.00			
	1880	17,434,050.00	1,617,766.00	8.491	8.491
	1881	15,717,291.00	1,716,759.00	9.847	9.011
	1882	13,137,964.00	2,579,327.00	16.411	13.538
	1883	9,958,559.00	3,179,405.00	24.200	16.688
	1884	7,028,799.00	2,929,760.00	29.420	15.378
	1885	4,637,419.00	2,391,380.00	34.023	12.552
	1886	3,361,158.00	1,276,261.00	27.521	6.698
	1887	2,431,072.00	930,086.00	27.672	4.882
	1888	1,744,830.00	686,242.00	28.228	3.602
	1889	1,273,561.00	471,269.00	27.009	2.474
Twenty dollars.....	1879	20,122,240.00			
	1880	18,694,202.00	1,428,038.00	7.097	7.097
	1881	17,248,292.00	1,445,910.00	7.735	7.186
	1882	15,091,064.00	2,157,228.00	12.507	10.721
	1883	12,323,854.00	2,767,210.00	18.337	13.752
	1884	9,405,574.00	2,918,280.00	23.680	14.503

No. 20.—UNITED STATES NOTES OUTSTANDING AND REDEEMED AND PERCENTAGE OF REDEMPTIONS, ETC.—Continued.

ISSUE OF 1875—Continued.

Denomination.	Fiscal year.	Outstanding.	Redeemed.	Percentage redeemed.	
				Of out- standing previous year.	Of out- standing first year.
Twenty dollars.....	1885	\$6,788,874.00	\$2,616,700.00	27.221	13.004
	1886	5,355,170.00	1,433,704.00	21.118	7.125
	1887	4,172,808.00	1,182,362.00	22.079	5.876
	1888	3,145,280.00	1,027,528.00	24.624	5.106
	1889	2,322,606.00	822,674.00	26.156	4.088
Fifty dollars.....	1878	1,923,100.00			
	1879	1,824,550.00	98,550.00	5.125	5.125
	1880	1,705,750.00	118,800.00	6.511	6.178
	1881	1,571,705.00	134,045.00	7.858	6.970
	1882	1,402,820.00	168,885.00	10.745	8.782
	1883	1,155,220.00	247,600.00	17.650	12.875
	1884	883,420.00	271,800.00	23.528	14.133
	1885	622,570.00	260,850.00	29.527	13.564
	1886	515,020.00	107,550.00	17.275	5.593
	1887	401,775.00	113,245.00	21.988	5.889
	1888	301,000.00	100,775.00	25.082	5.240
	1889	214,895.00	86,105.00	28.606	4.477
One hundred dollars.....	1878	14,561,200.00			
	1879	13,166,000.00	1,395,200.00	9.582	9.582
	1880	12,490,820.00	675,180.00	5.128	4.637
	1881	11,486,730.00	1,004,090.00	8.039	6.896
	1882	10,445,050.00	1,041,680.00	9.069	7.154
	1883	8,974,450.00	1,470,600.00	14.079	10.099
	1884	7,199,250.00	1,775,200.00	19.781	12.191
	1885	5,411,650.00	1,787,600.00	24.830	12.276
	1886	4,333,150.00	1,078,500.00	19.929	7.407
	1887	3,598,860.00	734,290.00	16.946	5.043
	1888	2,964,600.00	644,260.00	17.902	4.424
	1889	2,338,860.00	615,740.00	20.840	4.229
Five hundred dollars.....	1879	18,278,500.00			
	1880	9,299,500.00	8,979,000.00	49.123	49.123
	1881	6,463,500.00	2,836,000.00	30.496	15.515
	1882	5,878,500.00	585,000.00	9.051	3.200
	1883	5,098,500.00	780,000.00	13.269	4.267
	1884	4,020,500.00	1,078,000.00	21.143	5.898
	1885	3,050,000.00	970,500.00	24.139	5.310
	1886	2,805,000.00	745,000.00	24.426	4.076
	1887	1,608,000.00	697,000.00	30.239	3.813
	1888	1,429,000.00	179,000.00	11.132	0.979
	1889	1,204,500.00	224,500.00	15.710	1.228

ISSUE OF 1878.

One dollar.....	1880	\$9,765,669.70			
	1881	6,026,614.20	\$3,739,055.50	38.288	38.288
	1882	2,696,173.80	3,330,440.40	55.262	34.104
	1883	1,176,203.70	1,519,970.10	56.375	15.564
	1884	620,582.70	555,621.00	47.239	5.690
	1885	374,766.20	245,816.50	39.611	2.517
	1886	281,825.70	92,940.50	24.800	.952
	1887	216,925.70	64,900.00	23.028	.665
	1888	182,104.00	34,821.70	16.052	.357
	1889	161,597.10	20,506.90	11.261	.210
Two dollars.....	1880	8,832,776.80			
	1881	6,403,528.80	2,429,248.00	27.503	27.503
	1882	3,005,387.20	3,398,141.60	53.067	38.472
	1883	1,202,723.20	1,802,664.00	50.981	20.409
	1884	572,321.20	630,402.00	52.415	7.137
	1885	311,446.20	260,875.00	45.582	2.953
	1886	218,854.20	92,592.00	29.730	1.048
	1887	161,746.00	57,108.20	26.094	.647
	1888	132,476.00	29,270.00	18.096	.331
	1889	115,286.20	17,189.80	12.976	.195
Five dollars.....	1881	25,323,781.00			
	1882	18,042,519.00	6,381,262.00	25.199	25.199
	1883	11,950,786.50	6,991,732.50	36.910	27.609

No. 20.—UNITED STATES NOTES OUTSTANDING AND REDEEMED AND PERCENTAGE OF REDEMPTIONS, ETC.—Continued.

ISSUE OF 1878—Continued.

Denomination.	Fiscal year.	Outstanding.	Redeemed.	Percentage redeemed.	
				Of out- standing previous year.	Of out- standing first year.
Five dollars	1884	\$6,946,086.50	\$5,004,700.00	41.878	19.763
	1885	3,929,959.00	3,016,127.50	43.422	11.910
	1886	2,598,775.00	1,331,184.00	33.873	5.257
	1887	1,818,871.00	779,904.00	30.010	3.080
	1888	1,344,040.00	474,831.00	26.106	1.875
	1889	1,060,856.00	283,184.00	21.069	1.118
Ten dollars	1880	24,774,045.00			
	1881	22,906,325.00	1,777,720.00	7.176	7.176
	1882	19,659,370.00	3,336,955.00	14.511	13.470
	1883	15,086,325.00	4,573,045.00	23.261	18.459
	1884	10,656,495.00	4,429,830.00	29.363	17.881
	1885	6,993,975.00	3,662,520.00	34.369	14.784
	1886	5,021,883.00	1,972,092.00	28.197	7.960
	1887	3,581,798.00	1,440,085.00	28.676	5.813
	1888	2,559,610.00	1,022,188.00	28.558	4.126
	1889	1,861,819.00	697,791.00	27.262	2.817
Twenty dollars	1882	28,212,038.00			
	1883	23,365,368.00	4,846,670.00	17.179	17.179
	1884	17,868,808.00	5,496,560.00	23.524	19.483
	1885	12,776,798.00	5,092,010.00	28.497	18.049
	1886	9,992,328.00	2,784,470.00	21.793	9.870
	1887	7,610,192.00	2,382,136.00	23.840	8.444
	1888	5,554,920.00	2,055,272.00	27.007	7.285
	1889	3,948,604.00	1,606,316.00	28.917	5.694
Fifty dollars	1883	7,924,215.00			
	1884	6,314,215.00	1,610,000.00	20.317	20.317
	1885	4,772,765.00	1,541,450.00	24.412	10.452
	1886	4,030,720.00	742,045.00	15.547	9.364
	1887	3,165,230.00	865,490.00	21.472	10.922
	1888	2,422,400.00	742,836.00	23.468	9.374
	1889	1,745,980.00	676,420.00	27.924	8.536
One hundred dollars	1883	15,948,280.00			
	1884	13,289,980.00	2,658,300.00	16.668	16.668
	1885	10,378,380.00	2,911,600.00	21.908	18.257
	1886	7,664,990.00	2,713,390.00	26.145	17.014
	1887	6,293,730.00	1,371,260.00	17.890	8.598
	1888	5,018,900.00	1,274,830.00	20.256	7.994
	1889	3,891,220.00	1,127,680.00	22.469	7.071
Five hundred dollars	1884	9,576,500.00			
	1885	8,707,500.00	869,000.00	9.074	9.074
	1886	5,925,000.00	2,782,500.00	31.955	29.056
	1887	3,320,000.00	2,605,000.00	43.966	27.202
	1888	2,663,500.00	666,500.00	19.774	6.855
	1889	2,069,500.00	594,000.00	22.301	6.203
One thousand dollars	1884	14,688,000.00			
	1885	13,691,000.00	997,000.00	6.788	6.788
	1886	9,056,000.00	4,635,000.00	33.854	31.656
	1887	4,379,000.00	4,677,000.00	51.645	31.842
	1888	3,692,000.00	687,000.00	15.689	4.677
	1889	3,153,000.00	539,000.00	14.599	3.870
Five thousand dollars	1883	315,000.00			
	1884	130,000.00	183,000.00	58.730	58.730
	1885	100,000.00	30,000.00	23.077	9.524
	1886	60,000.00	40,000.00	40.000	12.698
	1887	45,000.00	15,000.00	25.000	4.762
	1888	35,000.00	10,000.00	22.222	3.175
Ten thousand dollars	1889	35,000.00			
	1883	160,000.00			
	1884	60,000.00	100,000.00	62.500	62.500
	1885	40,000.00	20,000.00	33.333	12.500
	1886	10,000.00	30,000.00	75.000	18.750
	1887	10,000.00			
	1888	10,000.00			
	1889	10,000.00			

No. 21.—FRACTIONAL CURRENCY OUTSTANDING AND REDEEMED AND PERCENTAGE OF REDEMPTIONS, FROM THE FIRST YEAR AFTER THE ISSUE CEASED.

FIRST ISSUE.

Denomination.	Fiscal year.	Outstanding at close of fiscal year.	Redeemed during fiscal year.	Percentage redeemed.	
				Of out-standing previous year.	Of out-standing first year.
Fivecents.....	1867	\$1,135,757.05			
	1868	1,086,006.26	\$49,750.79	4.380	4.380
	1869	1,060,115.34	25,890.92	2.384	2.280
	1870	1,047,192.04	12,923.30	1.219	1.138
	1871	1,041,517.56	5,674.48	.542	.500
	1872	1,039,863.75	1,653.81	.159	.146
	1873	1,038,301.46	1,562.29	.150	.138
	1874	1,034,535.25	3,766.21	.363	.332
	1875	1,033,856.70	678.55	.065	.060
	1876	1,029,555.03	4,301.67	.416	.379
	1877	1,029,254.94	300.09	.029	.026
	1878	1,028,987.66	267.28	.026	.024
	1879	1,028,841.10	146.56	.014	.013
	1880	1,028,509.80	331.30	.032	.029
	1881	1,028,424.17	85.63	.008	.008
	1882	1,028,368.91	55.26	.005	.005
	1883	1,028,327.14	41.77	.004	.004
	1884	1,028,297.14	30.00	.003	.003
	1885	1,028,263.30	33.84	.003	.003
	1886	1,028,244.95	18.35	.002	.002
	1887	1,028,222.37	22.58	.002	.002
	1888	1,028,199.78	22.59	.002	.002
	1889	1,028,189.50	10.28	.001	.001
Ten cents.....	1867	1,503,169.85			
	1868	1,379,113.55	124,056.30	8.253	8.253
	1869	1,321,775.87	57,337.68	4.157	3.815
	1870	1,295,126.93	26,648.94	2.016	1.773
	1871	1,276,530.34	18,596.59	1.436	1.237
	1872	1,269,976.88	6,553.46	.513	.436
	1873	1,267,653.30	2,323.58	.183	.155
	1874	1,256,477.70	11,175.60	.881	.743
	1875	1,254,374.46	2,103.24	.167	.140
	1876	1,246,556.22	7,818.24	.624	.520
	1877	1,245,785.42	770.80	.062	.051
	1878	1,245,118.80	666.62	.053	.044
	1879	1,244,876.04	242.76	.019	.016
	1880	1,244,324.75	551.29	.044	.037
	1881	1,244,162.55	162.20	.013	.011
	1882	1,244,058.59	103.96	.008	.007
	1883	1,243,964.65	93.94	.007	.006
	1884	1,243,924.55	40.10	.003	.003
	1885	1,243,863.40	61.15	.005	.004
	1886	1,243,843.29	20.11	.002	.001
	1887	1,243,808.71	34.58	.003	.002
	1888	1,243,761.67	47.04	.004	.003
	1889	1,243,740.43	21.24	.002	.001
Twenty-five cents.....	1867	1,357,838.84			
	1868	1,190,118.82	167,720.02	12.352	12.352
	1869	1,118,992.67	71,126.15	5.876	5.238
	1870	1,086,435.41	32,557.26	2.909	2.398
	1871	1,072,111.40	14,324.01	1.318	1.036
	1872	1,065,909.62	6,201.78	.578	.457
	1873	1,059,883.14	6,026.48	.565	.444
	1874	1,051,450.35	8,452.79	.797	.623
	1875	1,049,836.11	1,594.24	.152	.117
	1876	1,042,693.41	7,142.70	.680	.526
	1877	1,041,716.18	977.23	.094	.072
	1878	1,040,856.35	859.83	.082	.063
	1879	1,040,374.79	481.56	.046	.035
	1880	1,039,797.44	577.35	.055	.043
	1881	1,039,494.02	303.42	.029	.022
	1882	1,039,305.74	188.28	.018	.014
	1883	1,039,178.36	127.38	.012	.009
	1884	1,039,103.10	75.26	.007	.006
	1885	1,039,025.47	77.63	.007	.006
	1886	1,039,006.52	18.95	.002	.001
	1887	1,038,933.04	73.48	.007	.005
	1888	1,038,859.75	73.29	.007	.005
	1889	1,038,815.85	43.90	.004	.003
Fifty cents.....	1867	1,500,769.19			
	1868	1,225,852.64	274,916.55	18.318	18.318
	1869	1,104,824.64	121,028.00	9.873	8.064
	1870	1,048,241.49	56,583.15	5.121	3.770

No. 21.—FRACTIONAL CURRENCY OUTSTANDING AND REDEEMED AND PERCENTAGE OF REDEMPTIONS, ETC.—Continued.

FIRST ISSUE—Continued.

Denomination.	Fiscal year.	Outstanding at close of fiscal year.	Redeemed during fiscal year.	Percentage redeemed.	
				Of outstanding previous year.	Of outstanding first year.
Fifty cents.....	1871	\$1,023,865.74	\$24,375.75	2.325	1.624
	1872	1,015,548.84	8,316.90	.812	.554
	1873	1,011,141.25	4,407.59	.434	.294
	1874	993,448.50	17,692.75	1.750	1.179
	1875	990,270.86	3,177.64	.320	.212
	1876	976,050.26	14,220.60	1.436	.948
	1877	974,353.81	1,690.45	.174	.113
	1878	973,144.81	1,209.00	.124	.080
	1879	972,489.31	655.50	.067	.044
	1880	971,536.01	953.30	.098	.063
	1881	971,128.51	407.50	.042	.027
	1882	970,779.91	348.60	.036	.023
	1883	970,472.61	307.30	.032	.020
	1884	970,372.61	100.00	.010	.007
	1885	970,190.11	182.50	.019	.012
	1886	970,160.41	29.70	.003	.002
	1887	970,060.01	100.40	.010	.007
	1888	969,938.75	121.26	.013	.009
	1889	969,859.75	79.00	.008	.005

SECOND ISSUE.

Five cents.....	1867	\$960,982.91			
	1868	776,994.19	\$163,988.72	17.065	17.065
	1869	736,355.35	60,639.84	7.609	6.310
	1870	721,126.92	13,228.43	2.068	1.583
	1871	713,771.13	7,354.79	1.020	.765
	1872	710,489.50	3,281.63	.460	.342
	1873	708,443.25	2,046.25	.288	.213
	1874	703,272.44	5,170.81	.730	.538
	1875	702,367.66	904.78	.129	.094
	1876	700,169.15	2,198.51	.313	.229
	1877	699,791.97	377.18	.054	.039
	1878	699,480.74	311.23	.044	.032
	1879	699,273.49	207.25	.030	.022
	1880	698,942.50	330.99	.047	.034
	1881	698,836.96	103.34	.015	.011
	1882	698,760.91	76.05	.011	.008
	1883	698,703.68	57.23	.008	.006
	1884	698,658.68	45.00	.006	.005
	1885	698,612.56	46.12	.007	.005
	1886	698,576.71	35.85	.005	.004
Ten cents.....	1887	698,551.14	25.57	.004	.003
	1888	698,507.08	44.06	.006	.005
	1889	698,488.72	18.36	.003	.002
	1867	1,579,418.68			
	1868	1,222,857.94	356,560.74	22.575	22.575
	1869	1,084,646.95	138,210.99	11.302	8.751
	1870	962,885.78	121,761.17	11.226	7.709
	1871	945,715.04	17,170.74	1.783	1.081
	1872	937,499.11	8,215.93	.869	.520
	1873	933,516.55	3,982.56	.425	.252
	1874	922,989.70	10,526.85	1.128	.667
	1875	920,853.26	2,136.44	.231	.135
	1876	914,953.59	5,899.67	.641	.373
	1877	914,088.78	864.81	.095	.055
	1878	913,470.18	618.60	.068	.039
	1879	913,066.61	403.57	.044	.025
	1880	912,674.63	391.98	.043	.025
	1881	912,463.20	211.43	.023	.014
	1882	912,350.80	112.40	.012	.007
	1883	912,267.31	83.49	.009	.005
	1884	912,207.11	60.20	.007	.004
	1885	912,134.66	72.45	.008	.005
	1886	912,108.81	25.85	.003	.002
	1887	912,067.13	41.68	.005	.003
	1888	911,998.90	68.23	.007	.004
	1889	911,969.39	29.51	.003	.002

REPORT ON THE FINANCES.

No. 21.—FRACTIONAL CURRENCY OUTSTANDING AND REDEEMED AND PERCENTAGE OF REDEMPTIONS, ETC.—Continued.

SECOND ISSUE—Continued.

Denomination.	Fiscal year.	Outstanding at close of fiscal year.	Redeemed during fiscal year.	Percentage redeemed.	
				Of out-standing previous year.	Of out-standing first year.
Twenty-five cents.....	1867	\$1,281,097.91			
	1868	947,223.11	\$333,874.80	26.062	26.062
	1869	826,645.07	120,578.04	12.730	9.412
	1870	786,228.25	40,416.82	4.889	3.154
	1871	771,998.37	14,229.88	1.810	1.111
	1872	763,816.83	8,181.54	1.060	.639
	1873	761,917.47	1,899.36	.249	.148
	1874	753,243.31	8,674.16	1.138	.677
	1875	751,575.67	1,667.64	.221	.130
	1876	748,365.79	3,209.88	4.271	.251
	1877	747,520.34	845.45	.113	.066
	1878	746,916.97	603.37	.081	.047
	1879	746,638.82	278.15	.037	.022
	1880	746,200.47	438.35	.059	.034
	1881	745,874.89	325.58	.044	.025
	1882	745,672.44	202.45	.027	.016
	1883	745,518.89	153.55	.021	.012
	1884	745,443.76	75.13	.010	.006
	1885	745,350.79	92.97	.012	.007
	1886	745,331.04	19.75	.003	.002
	1887	745,260.84	70.20	.009	.005
Fifty cents.....	1888	745,195.92	64.92	.009	.005
	1889	745,156.72	39.20	.005	.003
	1867	1,154,327.58			
	1868	956,999.98	197,327.60	17.095	17.095
	1869	880,516.28	76,483.70	7.992	6.628
	1870	802,950.08	77,566.20	8.809	6.720
	1871	786,671.83	16,278.25	2.027	1.410
	1872	778,477.98	8,193.85	1.042	.710
	1873	776,529.00	1,948.98	.250	.169
	1874	766,857.50	9,671.50	1.245	.838
	1875	765,050.50	1,867.00	.236	.156
	1876	753,587.75	11,462.75	1.498	.993
	1877	752,750.30	837.45	.111	.072
	1878	751,998.00	752.30	.099	.065
	1879	751,793.90	204.10	.027	.018
	1880	751,241.05	552.85	.073	.048
	1881	750,990.00	251.05	.033	.022
	1882	750,737.90	252.10	.034	.022
	1883	750,587.15	150.75	.020	.013
	1884	750,537.15	50.00	.007	.004
	1885	750,326.40	210.75	.028	.018
	1886	750,298.75	27.65	.004	.002
	1887	750,201.45	97.30	.013	.008
	1888	750,123.95	77.50	.010	.007
	1889	750,071.15	52.80	.007	.004

THIRD ISSUE.

Three cents.....	1869	\$108,446.31			
	1870	100,605.05	\$7,841.26	7.230	7.230
	1871	96,673.09	3,931.96	3.908	3.626
	1872	94,548.61	2,124.48	2.198	1.959
	1873	93,467.76	1,080.85	1.143	.997
	1874	92,551.47	916.29	.980	.845
	1875	92,113.64	437.83	.473	.404
	1876	90,905.23	1,208.41	1.312	1.114
	1877	90,700.42	204.81	.225	.189
	1878	90,558.88	141.54	.156	.130
	1879	90,483.38	75.50	.083	.070
	1880	90,420.12	63.26	.070	.058
	1881	90,378.04	42.08	.047	.039
	1882	90,350.92	27.12	.030	.025
	1883	90,320.24	30.68	.034	.028
	1884	90,305.20	15.04	.017	.014
	1885	90,291.62	13.58	.015	.013
	1886	90,285.48	6.14	.007	.006
	1887	90,273.36	12.12	.013	.011
	1888	90,265.39	7.97	.009	.007
	1889	90,259.35	6.04	.007	.005

No. 21.—FRACTIONAL CURRENCY OUTSTANDING AND REDEEMED AND PERCENTAGE OF REDEMPTIONS, ETC.—Continued.

THIRD ISSUE—Continued.

Denomination.	Fiscal year.	Outstanding at close of fiscal year.	Redeemed during fiscal year.	Percentage redeemed.	
				Of out-standing previous year.	Of out-standing first year.
Five cents	1869	\$162,673.64			
	1870	146,517.87	\$16,155.77	9.931	9.931
	1871	140,034.84	6,483.03	4.425	3.985
	1872	137,583.06	2,451.78	1.751	1.507
	1873	135,907.66	1,675.40	1.218	1.030
	1874	135,080.82	826.84	.608	.508
	1875	134,594.70	486.12	.360	.299
	1876	133,109.31	1,485.39	1.104	.913
	1877	132,893.04	216.27	.162	.133
	1878	132,761.63	131.41	.099	.081
	1879	132,680.72	80.91	.061	.056
	1880	132,585.24	95.48	.072	.059
	1881	132,530.08	55.16	.042	.034
	1882	132,494.56	35.52	.027	.022
	1883	132,473.71	20.85	.016	.013
	1884	132,453.71	20.00	.015	.012
	1885	132,438.59	15.12	.011	.009
	1886	132,412.46	26.13	.020	.016
	1887	132,399.11	13.35	.010	.008
	1888	132,377.52	21.59	.016	.013
	1889	132,370.44	7.08	.005	.004
Ten cents	1869	5,055,777.49			
	1870	2,560,026.93	2,495,750.56	49.364	49.364
	1871	1,617,360.15	942,666.78	36.823	18.645
	1872	1,289,767.82	327,592.33	20.255	6.480
	1873	1,162,094.50	127,673.32	9.891	2.525
	1874	1,109,791.50	52,303.00	4.509	1.035
	1875	1,086,187.56	23,603.94	2.127	.467
	1876	1,070,346.60	15,840.96	1.458	.313
	1877	1,062,680.20	7,666.40	.716	.152
	1878	1,057,430.22	5,249.98	.494	.104
	1879	1,055,704.02	1,726.20	.163	.034
	1880	1,053,723.92	1,980.10	.188	.037
	1881	1,052,876.83	847.09	.080	.017
	1882	1,052,410.80	466.03	.044	.009
	1883	1,051,938.30	472.50	.045	.009
	1884	1,051,754.03	184.25	.018	.004
	1885	1,051,567.00	187.05	.018	.004
	1886	1,051,440.36	126.64	.012	.003
	1887	1,051,299.57	140.79	.013	.003
	1888	1,050,745.98	553.59	.053	.011
	1889	1,050,658.90	87.08	.008	.002
Fifteen cents (specimens)	1869	1,352.40			
	1870	1,352.40			
	1871	1,350.75	1.65	.122	.122
	1872	1,349.70	1.05	.078	.078
	1873	1,349.32	.38	.028	.028
	1874	1,348.57	.75	.056	.055
	1875	1,347.60	.97	.072	.072
	1876	1,296.98	50.62	3.755	3.744
	1877	1,277.18	19.80	1.527	1.464
	1878	1,277.18			
	1879	1,277.18			
	1880	1,277.18			
	1881	1,277.18			
	1882	1,277.18			
	1883	1,276.94	.24	.019	.018
	1884	1,276.94			
	1885	1,276.94			
	1886	1,276.94			
	1887	1,276.94			
	1888	1,276.73	.21	.016	.016
	1889	1,276.72			
Twenty-five cents	1869	7,911,479.85			
	1870	3,401,545.02	4,509,934.83	57.005	57.005
	1871	1,733,375.52	1,668,169.50	49.042	21.085
	1872	1,224,940.27	508,435.25	29.332	6.427
	1873	1,047,357.37	177,582.90	14.497	2.245
	1874	975,873.62	71,483.75	6.920	.904
	1875	945,919.58	29,954.04	3.069	.366
	1876	927,378.81	18,540.77	1.960	.234
	1877	917,826.13	9,552.68	1.030	.121
	1878	911,250.85	6,575.28	.716	.083

No. 21.—FRACTIONAL CURRENCY OUTSTANDING AND REDEEMED AND PERCENTAGE OF REDEMPTIONS—Continued.

THIRD ISSUE—Continued.

Denomination.	Fiscal year.	Outstanding at close of fiscal year.	Redeemed during fiscal year.	Percentage redeemed.	
				Of out- standing previous year.	Of out- standing first year.
Twenty-five cents.....	1879	\$907,792.77	\$3,458.08	.373	.044
	1880	905,538.99	2,253.78	.248	.028
	1881	904,298.42	1,240.57	.126	.016
	1882	903,461.39	837.03	.093	.011
	1883	902,674.08	787.31	.087	.010
	1884	902,371.09	302.99	.034	.004
	1885	902,003.60	367.49	.041	.005
	1886	901,718.48	285.12	.031	.004
	1887	901,488.45	230.03	.025	.003
	1888	900,770.01	718.44	.080	.009
	1889	900,609.98	160.03	.018	.002
Fifty cents.....	1869	10,741,035.50			
	1870	4,456,508.25	6,294,527.25	58.509	58.509
	1871	2,028,741.40	2,427,766.85	54.252	22.603
	1872	1,201,765.80	736,975.60	36.327	6.861
	1873	1,041,323.75	250,442.05	19.388	2.332
	1874	944,262.75	97,061.00	9.321	.904
	1875	904,480.90	39,781.85	4.213	.369
	1876	844,107.90	60,373.00	6.675	.562
	1877	830,748.10	13,359.80	1.583	.123
	1878	822,110.00	8,638.10	1.040	.080
	1879	818,072.95	4,037.05	.491	.038
	1880	812,206.35	5,866.60	.717	.055
	1881	810,197.15	2,009.20	.247	.019
	1882	808,938.85	1,258.30	.155	.012
	1883	807,723.95	1,214.90	.150	.011
	1884	807,220.45	503.50	.062	.005
	1885	806,600.20	620.25	.078	.006
	1886	806,137.75	462.45	.057	.004
	1887	805,759.60	378.15	.047	.004
	1888	804,750.50	1,009.10	.125	.009
	1889	804,487.15	263.35	.033	.002

FOURTH ISSUE.

Ten cents.....	1875	\$2,550,468.61			
	1876	1,825,511.30	\$724,957.31	28.424	28.424
	1877	1,533,965.61	201,545.69	15.971	11.431
	1878	1,425,566.70	108,398.91	7.067	4.250
	1879	1,398,841.18	26,725.52	1.875	1.048
	1880	1,387,942.14	10,899.04	.779	.427
	1881	1,383,045.05	4,897.09	.353	.196
	1882	1,380,473.74	2,571.31	.186	.101
	1883	1,378,681.88	1,791.86	.130	.070
	1884	1,377,965.68	716.20	.052	.028
	1885	1,377,238.28	727.40	.053	.029
	1886	1,376,091.24	547.04	.032	.021
	1887	1,376,267.76	423.48	.031	.017
	1888	1,374,187.20	2,080.56	.151	.082
	1889	1,373,923.97	263.23	.019	.010
Fifteen cents.....	1875	908,391.17			
	1876	481,953.15	426,438.02	46.944	46.944
	1877	322,624.39	158,328.76	32.852	17.430
	1878	263,442.76	58,181.63	17.978	6.405
	1879	250,934.00	14,508.76	5.466	1.598
	1880	244,481.83	6,452.17	2.571	.710
	1881	242,437.61	2,044.22	.830	.225
	1882	241,507.45	530.16	.384	.102
	1883	240,844.25	663.20	.275	.073
	1884	240,588.23	256.02	.106	.028
	1885	240,302.82	285.41	.119	.031
	1886	240,169.68	133.14	.055	.015
	1887	240,050.60	110.08	.046	.012
	1888	239,512.19	547.41	.228	.060
	1889	239,426.90	85.29	.036	.009
Twenty-five cents.....	1875	3,315,338.25			
	1876	1,820,163.43	1,495,174.82	45.091	45.091
	1877	1,304,140.48	516,022.93	31.647	15.565
	1878	1,110,750.07	193,390.41	14.828	5.833
	1879	1,066,205.25	44,544.82	4.010	1.341
	1880	1,048,445.08	17,760.17	1.666	.536

No. 21.—FRACTIONAL CURRENCY OUTSTANDING AND REDEEMED AND PERCENTAGE OF REDEMPTIONS—Continued.

FOURTH ISSUE—Continued.

Denomination.	Fiscal year.	Outstanding at close of fiscal year.	Redeemed during fiscal year.	Percentage redeemed.	
				Of out-standing previous year.	Of out-standing first year.
Twenty-five cents	1881	\$1,040,184.39	\$8,260.60	.788	.249
	1882	1,035,662.41	4,521.98	.435	.136
	1883	1,032,766.06	2,896.35	.280	.087
	1884	1,031,557.12	1,208.94	.117	.037
	1885	1,030,232.19	1,324.83	.128	.040
	1886	1,029,032.37	1,199.82	.116	.036
	1887	1,028,372.40	659.91	.064	.020
	1888	1,024,705.63	3,666.83	.356	.110
	1889	1,024,249.57	456.06	.045	.014
Fifty cents	1876	8,423,039.65			
	1876	3,204,556.40	5,158,483.25	61.243	61.243
	1877	1,711,524.65	1,553,231.75	44.519	18.440
	1878	1,241,402.75	469,921.90	27.459	5.570
	1879	1,152,524.10	88,878.65	7.158	1.055
	1880	1,114,328.55	38,195.55	3.314	.453
	1881	1,097,930.00	16,398.55	1.471	.185
	1882	1,089,127.45	8,802.55	.802	.105
	1883	1,083,248.75	5,878.70	.540	.060
	1884	1,080,328.00	2,920.75	.270	.035
	1885	1,077,475.00	2,853.00	.264	.034
	1886	1,075,538.85	1,936.15	.180	.023
	1887	1,074,261.25	1,277.60	.119	.015
	1888	1,069,834.75	4,426.50	.412	.053
	1889	1,068,752.15	1,082.60	.101	.013

FIFTH ISSUE.

Ten cents	1876	\$3,866,851.08			
	1877	1,328,188.09	\$2,538,662.99	65.652	65.652
	1878	677,626.61	650,561.48	49.659	16.824
	1879	562,839.61	114,787.00	16.940	2.968
	1880	526,994.78	35,844.83	6.369	.927
	1881	511,603.24	15,391.54	2.921	.398
	1882	503,639.87	7,963.37	1.557	.206
	1883	498,590.54	5,049.33	1.003	.131
	1884	494,421.74	4,168.80	.836	.108
	1885	492,675.94	1,745.80	.353	.045
	1886	491,576.74	1,099.20	.223	.028
	1887	490,853.83	722.91	.147	.019
	1888	486,582.20	4,271.63	.870	.110
	1889	485,012.18	670.02	.138	.017
Twenty-five cents	1876	8,649,907.55			
	1877	2,696,064.81	5,953,842.74	68.831	68.831
	1878	1,050,681.31	1,645,383.50	61.029	19.022
	1879	759,392.44	201,288.87	27.724	3.368
	1880	676,670.12	82,722.32	10.893	.956
	1881	639,400.11	37,270.01	5.508	.431
	1882	619,233.68	20,066.53	3.188	.232
	1883	602,105.20	17,228.58	2.782	.199
	1884	595,250.13	6,855.07	1.139	.079
	1885	590,054.14	4,295.99	.722	.050
	1886	588,554.52	2,399.62	.406	.028
	1887	586,896.28	1,658.24	.282	.019
	1888	582,359.23	4,537.03	.773	.052
	1889	580,758.17	1,601.08	.275	.019
Fifty cents	1876	4,090,576.45			
	1877	1,096,442.50	2,994,133.95	73.196	73.196
	1878	392,936.30	703,506.20	64.163	17.198
	1879	280,508.45	112,427.85	28.612	2.748
	1880	235,051.75	45,456.79	16.205	1.111
	1881	216,359.25	18,692.50	7.144	.457
	1882	206,472.70	9,886.55	4.570	.242
	1883	196,965.45	9,507.25	4.605	.232
	1884	193,963.20	3,002.25	1.524	.073
	1885	191,291.20	2,672.00	1.326	.065
	1886	189,620.50	1,670.70	.873	.048
	1887	188,589.80	1,030.70	.544	.025
	1888	186,629.00	1,960.80	1.040	.048
	1889	185,651.80	977.20	.524	.024

No. 22.—SILVER CERTIFICATES OUTSTANDING AND REDEEMED AND PERCENTAGE OF REDEMPTIONS, FROM THE FIRST YEAR AFTER THE ISSUE CEASED.

SERIES OF 1878.

Denomination.	Fiscal year.	Outstanding at close of fiscal year.	Redeemed during fiscal year.	Percentage redeemed.	
				Of out-standing previous year.	Of out-standing first year.
Ten dollars	1883	\$985,147.00			
	1884	617,077.00	\$368,070.00	37.362	37.362
	1885	352,117.00	264,960.00	42.938	26.895
	1886	216,422.00	135,695.00	38.537	13.774
	1887	132,656.00	83,766.00	38.612	8.503
	1888	80,330.00	52,326.00	39.445	5.311
	1889	52,020.00	28,310.00	35.242	2.874
Twenty dollars	1883	1,477,490.00			
	1884	1,041,490.00	436,000.00	29.510	29.510
	1885	681,390.00	360,100.00	34.575	24.372
	1886	477,776.00	203,614.00	29.882	13.781
	1887	329,224.00	148,552.00	31.092	10.054
	1888	217,480.00	111,744.00	33.942	7.564
	1889	144,624.00	72,856.00	33.500	4.931
Fifty dollars	1883	1,830,285.00			
	1884	1,227,585.00	602,700.00	32.929	32.929
	1885	828,835.00	398,750.00	32.482	21.786
	1886	673,240.00	155,595.00	18.773	8.501
	1887	395,025.00	278,215.00	41.325	15.201
	1888	285,950.00	109,075.00	27.612	5.959
	1889	210,750.00	75,200.00	26.298	4.109
One hundred dollars	1883	1,715,220.00			
	1884	1,120,020.00	595,200.00	34.701	34.701
	1885	773,320.00	346,700.00	30.955	20.213
	1886	636,820.00	136,500.00	17.651	7.958
	1887	366,230.00	270,590.00	42.490	15.776
	1888	267,400.00	98,880.00	26.986	5.762
	1889	201,300.00	66,100.00	24.720	3.854
Five hundred dollars	1883	1,026,000.00			
	1884	466,000.00	560,000.00	54.581	54.581
	1885	364,000.00	102,000.00	21.888	9.941
	1886	142,500.00	221,500.00	60.852	21.589
	1887	92,000.00	60,500.00	35.439	4.922
	1888	67,500.00	24,500.00	26.624	2.388
	1889	55,500.00	12,000.00	17.778	1.170
One thousand dollars	1883	3,306,000.00			
	1884	1,737,000.00	1,589,000.00	47.459	47.459
	1885	1,342,000.00	395,000.00	22.740	11.948
	1886	234,000.00	1,108,000.00	82.562	33.515
	1887	136,000.00	98,000.00	41.880	2.964
	1888	101,000.00	35,000.00	25.735	1.059
	1889	77,000.00	24,000.00	23.762	.726

No. 23.—UNITED STATES CURRENCY OF EACH ISSUE OUTSTANDING AT THE CLOSE OF EACH FISCAL YEAR FROM 1862 TO 1889.

Fiscal year.	Old demand notes.	United States notes.	One and two year notes.	Compound-interest notes.	Fractional currency.	Total.
1862.....	\$51, 105, 235. 00	\$96, 620, 000. 00	.....	.....	.....	\$147, 725, 235. 00
1863.....	3, 384, 000. 00	387, 646, 589. 00	.....	.....	\$20, 192, 456. 00	411, 223, 045. 00
1864.....	789, 037. 50	447, 300, 203. 10	\$172, 620, 550. 00	\$6, 060, 000. 00	22, 324, 283. 10	649, 094, 073. 70
1865.....	472, 603. 50	431, 066, 427. 99	50, 625, 170. 00	191, 721, 470. 00	25, 033, 128. 76	698, 918, 800. 25
1866.....	272, 162. 75	400, 780, 365. 85	8, 439, 540. 50	172, 369, 941. 00	27, 008, 875. 36	608, 870, 835. 46
1867.....	208, 432. 50	371, 783, 597. 00	1, 325, 889. 50	134, 774, 981. 00	28, 474, 623. 02	536, 567, 523. 02
1868.....	143, 912. 00	356, 000, 000. 00	716, 212. 00	54, 608, 230. 00	32, 727, 908. 47	444, 196, 262. 47
1869.....	123, 739. 25	356, 000, 000. 00	347, 772. 00	3, 063, 410. 00	32, 114, 637. 56	391, 649, 558. 61
1870.....	106, 256. 00	356, 000, 000. 00	253, 952. 00	2, 191, 670. 00	39, 878, 684. 48	398, 430, 562. 48
1871.....	96, 505. 50	356, 000, 000. 00	205, 992. 00	814, 280. 00	40, 582, 874. 56	397, 099, 652. 06
1872.....	88, 296. 25	357, 500, 000. 00	178, 222. 00	623, 010. 00	40, 855, 835. 27	399, 245, 363. 52
1873.....	79, 967. 50	356, 000, 000. 00	148, 155. 00	499, 780. 00	44, 799, 365. 44	401, 527, 267. 94
1874.....	76, 732. 50	381, 999, 073. 00	130, 805. 00	429, 080. 00	45, 912, 003. 34	428, 547, 693. 84
1875.....	70, 107. 50	375, 771, 580. 00	114, 175. 00	371, 470. 00	42, 129, 424. 19	418, 456, 756. 69
1876.....	66, 917. 50	369, 772, 284. 00	105, 405. 00	331, 260. 00	34, 446, 595. 39	404, 752, 461. 89
1877.....	63, 962. 50	359, 764, 332. 00	96, 285. 00	300, 200. 00	20, 403, 137. 34	380, 627, 976. 84
1878.....	62, 297. 50	346, 681, 016. 00	90, 475. 00	274, 780. 00	16, 547, 768. 77	363, 656, 337. 27
1879.....	61, 470. 00	346, 681, 016. 00	86, 845. 00	260, 650. 00	15, 842, 610. 11	362, 932, 591. 11
1880.....	60, 975. 00	346, 681, 016. 00	82, 815. 00	243, 310. 00	15, 590, 892. 70	362, 659, 008. 70
1881.....	60, 535. 00	346, 681, 016. 00	80, 715. 00	235, 280. 00	15, 481, 891. 65	362, 530, 437. 65
1882.....	59, 695. 00	346, 681, 016. 00	77, 125. 00	223, 560. 00	15, 423, 186. 10	362, 464, 582. 10
1883.....	58, 985. 00	346, 681, 016. 00	71, 915. 00	214, 770. 00	15, 376, 629. 14	362, 403, 315. 14
1884.....	58, 440. 00	346, 681, 016. 00	71, 335. 00	211, 790. 00	15, 355, 999. 64	362, 378, 589. 64
1885.....	57, 950. 00	346, 681, 016. 00	68, 585. 00	204, 970. 00	15, 340, 114. 21	362, 352, 635. 21
1886.....	57, 445. 00	346, 681, 016. 00	66, 755. 00	199, 660. 00	15, 330, 025. 85	362, 354, 901. 85
1887.....	57, 130. 00	346, 681, 016. 00	65, 645. 00	193, 310. 00	15, 322, 902. 70	362, 320, 003. 70
1888.....	56, 807. 50	346, 681, 016. 00	63, 845. 00	189, 860. 00	15, 298, 582. 15	362, 290, 110. 65
1889.....	56, 492. 00	346, 681, 016. 00	63, 105. 00	186, 030. 00	15, 292, 628. 80	362, 279, 222. 30

NOTE.—The difference between this and other statements of the Treasurer's reports and the public debt statements in the amounts of one and two year notes and compound-interest notes outstanding, is due to the fact that the Treasurer's statements are compiled from the reports of destructions, while the debt statements are made up from the reports of redemptions, and the method of settling the accounts of these interest-bearing notes does not permit their destruction until some time after the redemption. The following will explain the difference on June 30, 1889:

	One and two year notes.	Compound-interest notes.
On hand undestroyed at beginning of the fiscal year.....	\$20	\$230
Redemption during the fiscal year.....	880	3, 780
Total.....	900	4, 010
Destroyed during the fiscal year:		
Account of redemptions during the fiscal year 18 ⁸⁸	20	230
Account of redemptions during the fiscal year 1889.....	720	3, 600
On hand undestroyed July 1, 1889.....	160	180
Total.....	900	4, 010

No. 24.—SILVER CERTIFICATES ISSUED, REDEEMED, AND OUTSTANDING, BY SERIES AND DENOMINATIONS.

Series and denomination.	Issued.		Redeemed.		Outstanding June 30, 1889.
	During fiscal year.	To June 30, 1889.	During fiscal year.	To June 30, 1889.	
<i>Series of 1878.</i>					
Ten dollars.....		\$2, 274, 000	\$28, 310. 00	\$2, 221, 980. 00	\$52, 020. 00
Twenty dollars.....		2, 746, 000	72, 856. 00	2, 601, 376. 00	144, 624. 00
Fifty dollars.....		3, 250, 000	75, 200. 00	3, 039, 250. 00	210, 750. 00
One hundred dollars.....		3, 540, 000	66, 100. 00	3, 338, 700. 00	201, 300. 00
Five hundred dollars.....		4, 650, 000	12, 000. 00	4, 594, 500. 00	55, 500. 00
One thousand dollars.....		14, 490, 000	24, 000. 00	14, 413, 000. 00	77, 000. 00
Total.....		30, 950, 000	278, 466. 00	30, 208, 806. 00	741, 194. 00
<i>Series of 1880.</i>					
Ten dollars.....		86, 000, 000	10, 958, 006. 00	56, 430, 926. 00	29, 569, 074. 00
Twenty dollars.....		80, 760, 000	8, 806, 368. 00	46, 023, 688. 00	34, 736, 312. 00
Fifty dollars.....		8, 800, 000	857, 590. 00	5, 551, 940. 00	3, 248, 060. 00
One hundred dollars.....		10, 600, 000	661, 380. 00	8, 475, 480. 00	2, 124, 520. 00
Five hundred dollars.....		9, 000, 000	122, 000. 00	8, 709, 000. 00	291, 000. 00
One thousand dollars.....		9, 000, 000	71, 000. 00	8, 850, 000. 00	150, 000. 00
Total.....		204, 160, 000	21, 476, 344. 00	134, 041, 034. 00	70, 118, 966. 00
<i>Series of 1886.</i>					
One dollar.....	\$8, 772, 000	37, 100, 000	7, 595, 632. 20	9, 192, 028. 20	27, 907, 971. 80
Two dollars.....	5, 800, 000	25, 200, 000	4, 159, 572. 80	4, 962, 334. 80	20, 237, 665. 20
Five dollars.....	38, 540, 000	91, 000, 000	4, 570, 120. 00	5, 420, 260. 00	85, 579, 740. 00
Ten dollars.....	20, 480, 000	61, 000, 000	2, 522, 571. 00	3, 184, 471. 00	57, 815, 529. 00
Twenty dollars.....	160, 600	240, 000	11, 320. 00	11, 320. 00	228, 680. 00
Total.....	73, 752, 000	214, 540, 000	18, 859, 216. 00	22, 770, 414. 00	191, 769, 586. 00
Aggregate.....	73, 752, 000	449, 650, 000	40, 614, 026. 00	187, 020, 254. 00	202, 629, 746. 00

No. 25.—GOLD CERTIFICATES ISSUED, REDEEMED, AND OUTSTANDING, BY SERIES AND DENOMINATIONS.

Series and denomination.	Issued.		Redeemed.		Outstand- ing June 30, 1889.
	During fiscal year.	To June 30, 1889.	During fiscal year.	To June 30, 1889.	
<i>Act March 3, 1863.</i>					
Twenty dollars.....		\$960, 000. 00	\$100	\$959, 720. 00	\$280
One hundred dollars.....		20, 234, 300. 00	28, 100	20, 213, 200. 00	21, 100
Five hundred dollars.....		32, 844, 000. 00	37, 500	32, 826, 500. 00	17, 500
One thousand dollars.....		121, 881, 000. 00	133, 000	121, 820, 000. 00	61, 000
Five thousand dollars.....		457, 885, 000. 00	340, 000	457, 850, 000. 00	35, 000
Ten thousand dollars.....		314, 330, 000. 00	1, 510, 000	314, 180, 000. 00	150, 000
Account Geneva award.....		33, 000, 580. 46		33, 000, 580. 46	
Total.....		981, 134, 880. 46	2, 048, 700	980, 850, 000. 46	284, 880
<i>Act July 12, 1882, series 1882.</i>					
Twenty dollars.....		20, 080, 000. 00	1, 982, 798	9, 101, 178. 00	10, 978, 822
Fifty dollars.....		17, 800, 000. 00	1, 801, 800	9, 356, 650. 00	8, 443, 350
One hundred dollars.....		20, 000, 000. 00	1, 993, 800	8, 374, 000. 00	11, 626, 000
Five hundred dollars.....	\$2, 000, 000	24, 000, 000. 00	3, 198, 000	12, 942, 000. 00	11, 058, 000
One thousand dollars.....	6, 000, 000	46, 000, 000. 00	10, 154, 500	24, 847, 500. 00	21, 152, 500
Five thousand dollars.....	12, 000, 000	54, 500, 000. 00	15, 260, 000	34, 270, 000. 00	20, 230, 000
Ten thousand dollars.....	11, 000, 000	126, 000, 000. 00	27, 950, 000	101, 140, 000. 00	24, 860, 000
Total.....	31, 000, 000	306, 380, 000. 00	62, 340, 898	200, 031, 328. 00	108, 348, 672
<i>Act July 12, 1882, series 1888.</i>					
Five thousand dollars.....	18, 155, 000	18, 155, 000. 00	1, 420, 000	1, 420, 000. 00	16, 735, 000
Ten thousand dollars.....	30, 120, 000	30, 120, 000. 00	1, 440, 000	1, 440, 000. 00	28, 680, 000
Total.....	48, 275, 000	48, 275, 000. 00	2, 860, 000	2, 860, 000. 00	45, 415, 000
Aggregate.....	79, 275, 000	1, 337, 789, 880. 46	67, 249, 598	1, 183, 741, 328. 46	154, 048, 553

No. 26.—UNITED STATES CURRENCY ISSUED, REDEEMED, AND OUTSTANDING, BY DENOMINATIONS, AT THE CLOSE OF THE FISCAL YEAR 1889.

Denomination.	Old demand notes.			United States notes.		
	Issued.	Redeemed.	Outstanding.	Issued.	Redeemed.	Outstanding.
One dollar				\$183,688,160	\$179,973,632.10	\$3,714,527.90
Two dollars				181,491,048	178,139,754.40	3,351,293.60
Five dollars	\$21,800,000	\$21,777,412.50	\$22,587.50	375,261,760	316,926,799.50	58,334,960.50
Ten dollars	20,030,000	20,009,265.00	20,735.00	368,091,240	281,506,987.00	86,584,253.00
Twenty dollars	18,200,000	18,186,880.00	13,120.00	333,242,400	239,829,154.00	93,413,246.00
Fifty dollars				121,615,200	97,372,785.00	24,242,415.00
One hundred dollars				146,704,000	111,895,180.00	34,808,820.00
Five hundred dollars				184,276,000	169,776,500.00	14,499,500.00
One thousand dollars				299,628,000	270,941,000.00	28,687,000.00
Five thousand dollars				20,000,000	19,965,000.00	35,000.00
Ten thousand dollars				40,000,000	39,990,000.00	10,000.00
Unknown, destroyed in Chicago fire					1,000,000.00	
Deduct unknown destroyed						347,681,016.00
Total	60,030,000	59,973,537.50	56,442.50	2,253,997,808	1,907,316,792.00	346,681,016.00

Denomination.	Silver certificates.			Gold certificates.		
	Issued.	Redeemed.	Outstanding.	Issued.	Redeemed.	Outstanding.
One dollar	\$37,100,000	\$9,192,028.20	\$27,907,971.80			
Two dollars	25,200,000	4,962,334.80	20,237,665.20			
Five dollars	91,000,000	5,420,260.00	85,579,740.00			
Ten dollars	149,274,000	61,837,377.00	87,436,623.00			
Twenty dollars	32,746,000	48,636,384.00	35,109,616.00	\$20,080,000.00	\$9,101,178.00	\$10,978,822
Fifty dollars	12,050,000	8,591,190.00	3,458,810.00	17,800,000.00	9,356,650.00	8,443,350
One hundred dollars	14,140,000	11,814,180.00	2,325,820.00	20,000,000.00	8,374,000.00	11,626,000
Five hundred dollars	13,650,000	13,303,500.00	346,500.00	24,000,000.00	12,942,000.00	11,058,000
One thousand dollars	23,490,000	23,263,000.00	227,000.00	46,000,000.00	24,847,500.00	21,152,500
Five thousand dollars				54,500,000.00	34,270,000.00	20,230,000
Ten thousand dollars				126,000,000.00	101,140,000.00	24,860,000
Account Geneva award				33,000,580.46	33,000,580.46	
Total	449,650,000	187,020,254.00	262,629,746.00	341,380,580.46	233,031,908.46	108,348,672

Denomination.	One-year notes of 1863.			Two-year notes of 1863.		
	Issued.	Redeemed.	Outstanding.	Issued.	Redeemed.	Outstanding.
Ten dollars	\$6,200,000	\$6,193,165	\$6,835			
Twenty dollars	16,440,000	16,425,440	14,560			
Fifty dollars	8,240,000	8,233,400	6,600	\$12,705,600	\$12,697,500	\$8,100
One hundred dollars	13,640,000	13,633,400	6,600	24,164,400	24,153,900	10,500
Five hundred dollars				40,302,000	40,300,500	1,500
One thousand dollars				89,308,000	89,289,000	19,000
Unknown		90			10,500	
Deduct unknown destroyed			34,695			39,100
Total	44,520,000	44,485,495	34,505	166,480,000	166,451,400	28,600

REPORT ON THE FINANCES.

No. 26.—UNITED STATES CURRENCY ISSUED, REDEEMED, AND OUTSTANDING, BY DENOMINATIONS, AT THE CLOSE OF THE FISCAL YEAR 1889—Continued.

Denomination.	Compound-interest notes.			Aggregate.		
	Issued.	Redeemed.	Out-standing.	Issued.	Redeemed.	Outstanding.
One dollar				\$220, 788, 160.00	\$189, 165, 660.30	\$31, 622, 499.70
Two dollars				206, 691, 048.00	183, 102, 089.20	23, 588, 958.80
Five dollars				488, 061, 760.00	344, 124, 472.00	143, 937, 288.00
Ten dollars	\$23, 285, 200	\$23, 260, 990	\$24, 210	566, 880, 440.00	392, 807, 784.00	174, 072, 656.00
Twenty dollars	30, 125, 840	30, 087, 370	3, 470	502, 794, 240.00	363, 226, 126.00	139, 568, 114.00
Fifty dollars	60, 824, 000	60, 754, 650	69, 350	233, 234, 800.00	197, 006, 175.00	36, 228, 625.00
One hundred dollars	45, 004, 400	45, 058, 900	35, 500	283, 977, 100.00	235, 142, 760.00	48, 834, 340.00
Five hundred dollars	67, 846, 000	67, 833, 500	12, 500	362, 918, 000.00	336, 982, 500.00	25, 935, 500.00
One thousand dollars	39, 420, 000	39, 414, 000	6, 000	619, 727, 000.00	569, 574, 500.00	50, 152, 500.00
Ten thousand dollars				550, 540, 000.00	513, 505, 000.00	37, 035, 000.00
Account Geneva award				510, 450, 000.00	456, 750, 000.00	53, 700, 000.00
Unknown, destroyed in Chicago fire				33, 000, 580.46	33, 000, 580.46	.....
Unknown destroyed					1, 000, 000.00	.....
					10, 590.00	.....
Deduct unknown destroyed						764, 675, 481.50
						1, 010, 590.00
Total	266, 595, 440	266, 409, 410	186, 030	4, 579, 063, 128.46	3, 815, 398, 236.96	763, 664, 891.50

No. 27.—AMOUNT AND PERCENTAGE OF TOTAL OUTSTANDING OF EACH DENOMINATION OF UNITED STATES NOTES, GOLD CERTIFICATES, ACT OF JULY 12, 1862, AND SILVER CERTIFICATES, AT THE CLOSE OF EACH FISCAL YEAR FROM 1878 TO 1889, INCLUDING \$1,000,000 OF UNKNOWN DENOMINATIONS OF UNITED STATES NOTES DESTROYED.

Denomination.	United States notes.		Gold certificates.		Silver certificates.		Total.	
	Amount.	Pr.ct.	Amount.	Pr.ct.	Amount.	Pr.ct.	Amount.	Pr.ct.
1878.								
1s.	\$20, 929, 874.30	6.02					\$20, 929, 874.30	5.98
2s.	20, 910, 948.20	6.01					20, 910, 948.20	5.99
5s.	54, 669, 556.50	15.73					54, 669, 556.50	15.61
10s.	65, 551, 044.00	18.85			\$123, 220.00	6.66	65, 674, 864.00	18.79
20s.	62, 720, 043.00	18.04			10, 240.00	.55	62, 730, 883.00	17.95
50s.	27, 182, 080.00	7.82			13, 250.00	.72	27, 195, 330.00	7.78
100s.	31, 624, 670.00	9.10			179, 706.00	9.71	31, 804, 376.00	9.10
500s.	30, 878, 500.00	8.88			268, 000.00	14.48	31, 146, 500.00	8.81
1, 000s.	33, 212, 500.00	9.55			1, 256, 000.00	67.88	34, 468, 500.00	9.86
5, 000s.								
10, 000s.								
Total	347, 681, 016.00	100.00			1, 850, 410.00	100.00	349, 531, 426.00	100.00
1879.								
1s.	18, 209, 980.80	5.24					18, 209, 980.80	5.20
2s.	18, 092, 653.20	5.20					18, 092, 653.20	5.17
5s.	54, 107, 113.00	15.56					54, 107, 113.00	15.45
10s.	64, 638, 562.00	18.59			163, 830.00	6.45	64, 802, 392.00	18.50
20s.	60, 470, 887.00	17.39			95, 420.00	3.76	60, 566, 307.00	17.29
50s.	25, 523, 340.00	7.34			145, 000.00	5.71	25, 668, 340.00	7.33
100s.	32, 038, 480.00	9.22			475, 700.00	18.73	32, 514, 180.00	9.28
500s.	32, 569, 500.00	9.37			500, 000.00	19.68	33, 069, 500.00	9.44
1, 000s.	35, 070, 500.00	10.09			1, 160, 000.00	45.67	36, 230, 500.00	10.35
5, 000s.	4, 000, 000.00	1.15					4, 000, 000.00	1.14
10, 000s.	2, 960, 000.00	.85					2, 960, 000.00	.85
Total	347, 681, 016.00	100.00			2, 539, 950.00	100.00	350, 220, 966.00	100.00

No. 27.—AMOUNT AND PERCENTAGE OF TOTAL OUTSTANDING OF EACH DENOMINATION OF UNITED STATES NOTES, ETC.—Continued.

Denomination.	United States notes.		Gold certificates.		Silver certificates.		Total.	
	Amount.	Pr.ct.	Amount.	Pr.ct.	Amount.	Pr.ct.	Amount.	Pr.ct.
1880.								
1s.....	\$20,332,332.00	5.86					\$20,332,332.00	5.65
2s.....	20,352,813.00	5.85					20,352,813.00	5.65
5s.....	65,432,548.00	18.82					65,432,548.00	18.17
10s.....	74,916,761.00	21.55			\$2,147,340.00	17.35	77,064,091.00	21.40
20s.....	72,143,207.00	20.75			1,974,880.00	15.96	74,118,087.00	20.59
50s.....	24,808,995.00	7.12			1,328,950.00	10.74	26,137,945.00	7.26
100s.....	32,797,870.00	9.43			1,904,600.00	15.39	34,702,470.00	9.64
500s.....	19,224,000.00	5.53			1,229,500.00	9.94	20,453,500.00	5.68
1,000s.....	16,532,500.00	4.76			3,789,000.00	30.62	20,321,500.00	5.64
5,000s.....	680,000.00	.20					680,000.00	.19
10,000s.....	460,000.00	.13					460,000.00	.13
Total.....	347,681,016.00	100.00			12,374,270.00	100.00	360,055,286.00	100.00
1881.								
1s.....	22,645,761.60	6.51					22,645,761.60	5.68
2s.....	22,244,122.40	6.40					22,244,122.40	5.58
5s.....	69,569,078.00	20.00					69,569,078.00	17.44
10s.....	76,990,387.00	22.14			20,367,030.00	39.81	97,357,417.00	24.41
20s.....	72,271,597.00	20.79			18,162,100.00	35.50	90,433,697.00	22.67
50s.....	23,702,910.00	6.82			3,481,600.00	6.80	27,184,510.00	6.82
100s.....	32,947,660.00	9.48			4,029,300.00	7.87	36,976,960.00	9.27
500s.....	14,570,000.00	4.19			1,646,500.00	3.22	16,216,500.00	4.07
1,000s.....	12,024,500.00	3.46			3,480,000.00	6.80	15,504,500.00	3.89
5,000s.....	455,000.00	.13					455,000.00	.11
10,000s.....	260,000.00	.08					260,000.00	.06
Total.....	347,681,016.00	100.00			51,166,530.00	100.00	398,847,546.00	100.00
1882.								
1s.....	25,720,953.60	7.40					25,720,953.60	6.22
2s.....	24,622,625.40	7.08					24,622,625.40	5.95
5s.....	67,342,540.00	19.87					67,342,540.00	16.27
10s.....	72,784,766.00	20.93			29,245,720.00	44.25	102,030,486.00	24.66
20s.....	68,657,471.00	19.75			24,960,240.00	37.76	93,617,711.00	22.63
50s.....	24,191,770.00	6.96			3,283,550.00	4.97	27,475,320.00	6.64
100s.....	34,469,390.00	9.91			4,020,700.00	6.08	38,490,090.00	9.30
500s.....	14,876,000.00	4.28			1,734,500.00	2.63	16,610,500.00	4.01
1,000s.....	12,335,500.00	3.55			2,852,000.00	4.31	15,187,500.00	3.67
5,000s.....	420,000.00	.12					420,000.00	.10
10,000s.....	2,260,000.00	.65					2,260,000.00	.55
Total.....	347,681,016.00	100.00			66,096,710.00	100.00	413,777,726.00	100.00
1883.								
1s.....	27,736,456.80	7.98					27,736,456.80	5.38
2s.....	25,524,394.20	7.34					25,524,394.20	4.96
5s.....	71,150,085.00	20.46					71,150,085.00	13.81
10s.....	72,732,886.00	20.92			36,887,892.00	41.63	109,620,778.00	21.28
20s.....	62,346,909.00	17.93	\$9,162,900.00	11.62	35,152,784.00	39.67	106,662,593.00	20.70
50s.....	23,985,895.00	6.90	9,050,800.00	11.47	3,896,935.00	4.51	37,033,630.00	7.19
100s.....	34,302,390.00	9.87	8,764,400.00	11.11	5,247,220.00	5.92	48,314,010.00	9.38
500s.....	15,098,500.00	4.34	8,042,000.00	10.20	2,326,000.00	2.85	25,666,500.00	4.98
1,000s.....	14,328,500.00	4.12	12,650,000.00	16.04	4,806,000.00	5.42	31,784,500.00	6.17
5,000s.....	315,000.00	.09	6,965,000.00	8.83			7,280,000.00	1.41
10,000s.....	160,000.00	.05	24,240,000.00	30.73			24,400,000.00	4.74
Total.....	347,681,016.00	100.00	78,875,100.00	100.00	88,616,831.00	100.00	515,172,947.00	100.00
1884.								
1s.....	26,660,184.80	7.67					26,660,184.80	4.72
2s.....	24,897,886.20	7.16					24,897,886.20	4.41
5s.....	75,552,915.00	21.73					75,552,915.00	13.39
10s.....	69,527,016.00	20.00			47,490,712.00	39.28	117,017,728.00	20.74
20s.....	58,054,629.00	16.70	13,354,760.00	13.94	47,864,524.00	39.59	119,273,913.00	21.13
50s.....	23,208,995.00	6.68	9,119,000.00	9.62	6,293,635.00	5.21	38,621,530.00	6.84
100s.....	33,640,990.00	9.68	9,103,700.00	9.51	8,139,320.00	6.73	50,884,010.00	9.02
500s.....	16,914,000.00	4.86	8,701,500.00	9.09	4,377,500.00	3.62	29,993,000.00	5.32
1,000s.....	19,034,500.00	5.48	14,559,000.00	15.20	6,726,000.00	5.57	40,319,500.00	7.14
5,000s.....	130,000.00	.03	10,560,000.00	11.02			10,690,000.00	1.89
10,000s.....	60,000.00	.01	30,380,000.00	31.72			30,440,000.00	5.40
Total.....	347,681,016.00	100.00	95,777,960.00	100.00	120,891,691.00	100.00	564,350,667.00	100.00

REPORT ON THE FINANCES.

No. 27.—AMOUNT AND PERCENTAGE OF TOTAL OUTSTANDING OF EACH DENOMINATION OF UNITED STATES NOTES, ETC.—Continued.

Denomination.	United States notes.		Gold certificates.		Silver certificates.		Total.	
	Amount.	Pr.ct.	Amount.	Pr.ct.	Amount.	Pr.ct.	Amount.	Pr.ct.
1885.								
1s.....	\$24,952,061.80	7.18					\$24,952,061.80	3.99
2s.....	25,295,069.20	7.28					25,295,069.20	4.04
5s.....	75,997,805.00	21.87					75,997,805.00	12.15
10s.....	64,539,388.00	18.56			\$51,747,127.00	36.99	116,286,513.00	18.60
20s.....	55,126,609.00	15.86	\$12,343,760.00	8.96	52,010,964.00	37.18	119,481,233.00	19.11
50s.....	23,459,895.00	6.75	10,443,800.00	7.58	7,654,035.00	5.47	41,557,730.00	6.65
100s.....	32,896,790.00	9.47	9,527,800.00	6.92	9,878,520.00	7.06	52,303,110.00	8.36
500s.....	16,557,000.00	4.77	14,120,500.00	10.25	8,910,000.00	6.37	39,587,500.00	6.33
1,000s.....	28,716,500.00	8.26	22,120,000.00	16.06	9,701,000.00	6.93	60,537,500.00	9.68
5,000s.....	100,000.00		14,085,000.00	10.22			14,185,000.00	2.27
10,000s.....	40,000.00		55,120,000.00	40.01			55,160,000.00	8.82
Total.....	347,681,016.00	100.00	137,760,800.00	100.00	139,901,646.00	100.00	625,343,522.00	100.00
1886.								
1s.....	17,603,922.40	5.06					17,603,922.40	2.97
2s.....	18,204,369.60						18,204,369.60	2.97
5s.....	85,629,219.00	24.63					85,629,219.00	14.45
10s.....	66,658,661.00	19.18			\$50,269,387.00	43.34	116,928,048.00	19.74
20s.....	55,078,379.00	15.84	11,976,470.00	9.20	44,957,828.00	38.76	112,012,477.00	18.91
50s.....	23,291,265.00	6.70	9,717,955.00	7.55	7,384,840.00	6.37	40,394,060.00	6.82
100s.....	31,559,700.00	9.02	8,943,900.00	6.95	9,610,820.00	8.29	49,914,420.00	8.43
500s.....	12,424,000.00	3.58	13,370,500.00	10.38	1,835,000.00	1.58	27,629,500.00	4.66
1,000s.....	37,301,500.00	10.75	18,278,000.00	14.20	1,920,000.00	1.66	57,559,500.00	9.72
5,000s.....	60,000.00		13,430,000.00	10.43			13,490,000.00	2.28
10,000s.....	10,000.00		53,030,000.00	41.19			53,040,000.00	8.95
Total.....	347,681,016.00	100.00	128,746,825.00	100.00	115,977,675.00	100.00	592,405,516.00	100.00
1887.								
1s.....	8,797,376.50	2.53			13,979,496.10	9.60	22,776,872.60	3.72
2s.....	9,008,572.00	2.59			8,905,996.40	6.12	17,914,568.40	2.93
5s.....	95,064,850.50	27.34			7,728,241.50	5.31	102,793,092.00	16.79
10s.....	80,371,471.00	23.12			54,200,870.00	37.24	134,572,341.00	21.98
20s.....	63,929,361.00	18.39	10,871,662.00	9.13	50,629,016.00	34.79	125,430,039.00	20.48
50s.....	21,908,985.00	6.30	8,225,355.00	6.91	5,196,100.00	3.57	35,330,440.00	5.77
100s.....	29,643,400.00	8.53	7,902,100.00	6.63	3,713,430.00	2.55	41,254,930.00	6.74
500s.....	7,704,500.00	2.22	11,970,000.00	10.05	669,000.00	.46	20,343,500.00	3.32
1,000s.....	31,197,500.00	8.98	17,172,000.00	14.42	521,000.00	.36	48,890,500.00	7.98
5,000s.....	45,000.00		12,810,000.00	10.75			12,855,000.00	2.10
10,000s.....	10,000.00		50,160,000.00	42.11			50,170,000.00	8.19
Total.....	347,681,016.00	100.00	119,111,117.00	100.00	145,543,150.00	100.00	612,331,283.00	100.00
1888.								
1s.....	5,180,232.50	1.49			26,731,604.00	11.65	31,911,836.50	4.45
2s.....	4,976,936.00	1.43			18,597,238.00	8.10	23,574,174.00	3.29
5s.....	81,054,872.50	23.32			51,600,860.00	22.49	132,664,732.50	18.51
10s.....	80,264,401.00	24.81			80,465,510.00	35.06	160,729,911.00	23.26
20s.....	84,813,924.00	24.40	12,961,620.00	9.28	43,840,160.00	19.10	141,615,704.00	19.76
50s.....	21,870,550.00	6.29	10,245,150.00	7.33	4,391,600.00	1.92	36,507,300.00	5.09
100s.....	31,104,100.00	8.95	13,619,800.00	9.75	3,053,300.00	1.33	47,777,200.00	6.66
500s.....	8,068,000.00	2.32	12,256,000.00	8.77	480,500.00	.21	20,804,500.00	2.90
1,000s.....	24,303,000.00	6.99	25,307,000.00	18.12	322,000.00	.14	49,932,000.00	6.97
5,000s.....	35,000.00		23,490,000.00	16.82			23,525,000.00	3.28
10,000s.....	10,000.00		41,810,000.00	29.93			41,820,000.00	5.83
Total.....	347,681,016.00	100.00	139,680,570.00	100.00	229,491,772.00	100.00	716,862,358.00	100.00
1889.								
1s.....	3,714,537.90	1.07			27,907,971.80	10.63	31,622,499.70	4.40
2s.....	3,351,293.60	.97			20,237,665.20	7.71	23,588,958.80	3.29
5s.....	58,334,980.50	16.78			85,579,740.00	32.59	143,914,700.50	20.00
10s.....	86,584,253.00	24.90			87,430,623.00	33.30	174,020,876.00	24.21
20s.....	93,413,246.00	26.87	10,978,822.00	10.13	35,100,616.00	13.34	139,501,684.00	19.42
50s.....	24,242,415.00	6.99	8,443,350.00	7.79	3,438,810.00	1.82	36,144,575.00	5.03
100s.....	34,808,820.00	10.01	11,626,000.00	10.73	2,325,820.00	.89	48,760,640.00	6.79
500s.....	14,499,500.00	4.16	11,958,000.00	10.20	346,500.00	.14	25,904,000.00	3.61
1,000s.....	28,687,000.00	8.25	21,152,500.00	19.53	227,000.00	.08	50,068,500.00	6.97
5,000s.....	35,000.00		20,230,000.00	18.68			20,265,000.00	2.82
10,000s.....	10,000.00		24,860,000.00	22.94			24,870,000.00	3.46
Total.....	347,681,016.00	100.00	108,348,672.00	100.00	262,629,746.00	100.00	718,639,434.00	100.00

No. 28.—SEVEN-THIRTY NOTES ISSUED, REDEEMED, AND OUTSTANDING

Issue.	Total issued.	To June 30, 1888.	Redeemed.		Outstanding June 30, 1889.
			During fiscal year.	To June 30, 1889.	
July 17, 1861	\$140,094,750	\$140,083,950	.....	\$140,083,950	\$10,800
August 15, 1864	299,997,500	299,941,650	\$700	299,942,350	50,150
June 15, 1865	331,000,000	330,966,860	550	330,967,450	32,550
July 15, 1865	199,000,000	198,950,650	1,550	198,952,200	47,800
Total	970,087,250	969,943,150	2,800	969,945,950	141,300

No. 29.—COUPONS FROM UNITED STATES BONDS AND INTEREST NOTES PAID DURING THE FISCAL YEAR 1889, CLASSIFIED BY LOANS.

Title of loan.	Amount.	Title of loan.	Amount.
Bonds:		Bonds:	
Loan of July and August, 1861	\$1,314.00	Funded loan of 1881	\$338.13
5-20s of 1862	613.50	Funded loan of 1891	1,433,635.10
10-40s of 1861	375.00	Funded loan of 1907	4,158,966.50
5-20s of 1865	6.00	Interest notes:	
Consols of 1865	289.50	Seven-thirties of 1864 and 1865	76.64
Consols of 1867	306.00	Total	5,596,073.37
Consols of 1868	153.00		

No. 30.—NUMBER AND AMOUNT OF CHECKS ISSUED FOR INTEREST ON REGISTERED BONDS OF THE UNITED STATES DURING THE FISCAL YEAR 1889.

Title of loan.	Number.	Amount.
Funded loan of 1891	36,615	\$6,826,832.51
Funded loan of 1907	139,209	23,758,722.00
Total	175,824	30,585,554.51
Bonds issued to Pacific railways	4,321	3,877,410.72
Total	180,145	34,462,965.23

No. 31.—INTEREST ON 3.65 PER CENT. BONDS OF THE DISTRICT OF COLUMBIA PAID DURING THE FISCAL YEAR 1889.

Where paid.	Coupons.	Checks.	Total.
Treasury United States, Washington	\$18,055.39	\$46,759.60	\$64,814.99
Sub-treasury United States, New York	61,133.85	393,597.75	454,731.60
Total	79,189.24	440,357.35	519,546.59

No. 32.—REFUNDING CERTIFICATES ISSUED UNDER THE ACT OF FEBRUARY 26, 1879, CONVERTED INTO BONDS OF THE FUNDED LOAN OF 1907.

	Issued.	Converted.			Outstanding.
		To June 30, 1888.	During fiscal year.	To June 30, 1889.	
Payable to order	\$58,500	\$58,080	.....	\$58,080	\$420
Payable to bearer	39,954,250	39,816,620	\$18,410	39,835,030	119,220
Total	40,012,750	39,874,700	18,410	39,893,110	119,640

No. 33.—TOTAL AMOUNT OF UNITED STATES BONDS RETIRED FOR THE SINKING FUND FROM MAY, 1869, TO JUNE 30, 1889.

Title of loan.	How retired.	From May, 1869, to June 30, 1888.	During fiscal year.	To June 30, 1889.
Loan of February, 1861.....	Purchased.....	\$10,612,000		\$10,612,000
	Redeemed.....	2,000		2,000
	Total.....	10,614,000		10,614,000
Oregon war debt.....	Purchased.....	256,800		256,800
	Redeemed.....	100	\$1,150	1,250
	Total.....	256,900	1,150	258,050
Loan of July and August, 1861.....	Purchased.....	48,776,700		48,776,700
	Redeemed.....	31,200	500	31,700
	Total.....	48,807,900	500	48,808,400
5-20s of 1862.....	Purchased.....	24,029,150		24,029,150
	Redeemed.....	30,036,400		30,036,400
	Total.....	54,065,550		54,065,550
Loan of 1863.....	Purchased.....	19,854,250		19,854,250
	Redeemed.....	14,500		14,500
	Total.....	19,868,750		19,868,750
10-40s of 1864.....	Redeemed.....	691,600		691,600
5-20s of March, 1864.....	Purchased.....	361,600		361,600
5-20s of June, 1864.....	do.....	18,356,100		18,356,100
	Redeemed.....	11,072,100		11,072,100
	Total.....	29,428,200		29,428,200
5-20s of 1865.....	Purchased.....	16,866,150		16,866,150
	Redeemed.....	1,982,450		1,982,450
	Total.....	18,848,600		18,848,600
Consols of 1865.....	Purchased.....	48,166,150		48,166,150
	Redeemed.....	65,450		65,450
	Total.....	48,231,600		48,231,600
Consols of 1867.....	Purchased.....	32,115,600		32,115,600
	Redeemed.....	76,700		76,700
	Total.....	32,192,300		32,192,300
Consols of 1868.....	Purchased.....	2,213,800		2,213,800
	Redeemed.....	21,350		21,350
	Total.....	2,235,150		2,235,150
Funded loan of 1881.....	Purchased.....	43,599,000		43,599,000
	Redeemed.....	25,070,800		25,070,800
	Total.....	68,669,800		68,669,800
Funded loan of 1891.....	Purchased.....	19,455,400	12,153,850	31,609,250
Funded loan of 1907.....	do.....	6,889,250	26,839,650	33,728,900
Loan of July and August, 1861—continued.....	Redeemed.....	56,594,350	3,000	56,597,350
Loan of 1863—continued.....	do.....	37,219,150	100	37,219,250
Funded loan of 1881—continued.....	do.....	43,688,700		43,688,700
Loan of July 12, 1882.....	do.....	168,510,200	57,900	168,568,100
Aggregate.....	Total purchased.....	291,551,950	38,993,500	330,545,450
	Total redeemed.....	375,077,050	62,650	375,139,700
		666,629,000	39,056,150	705,685,150

No. 34.—SECURITIES APPLIED TO THE SINKING FUND SINCE ITS COMMENCEMENT,
MAY 12, 1869.

Title.	To June 30, 1888.	During fiscal year.	To June 30, 1889.
United States bonds.....	\$660,629,000.00	\$39,056,150.00	\$705,685,150.00
Treasury notes, issued prior to 1846.....	100.00		100.00
Certificates of indebtedness.....	678,000.00		678,000.00
One-year notes of 1863.....	1,620.00	160.00	1,780.00
Two-year notes of 1863.....	300.00	50.00	350.00
Compound-interest notes.....	6,390.00	1,810.00	8,200.00
7-30s of 1841.....	50.00		50.00
7-30s of 1861-65.....	2,250.00	2,050.00	4,300.00
Fractional currency.....	26,193,239.11	5,953.35	26,199,192.46
United States notes.....	29,090,564.00		29,090,564.00
Old demand notes.....	820.00		820.00
Total.....	722,602,333.11	39,066,173.35	761,668,506.46

No. 35.—TOTAL AMOUNT OF UNITED STATES BONDS RETIRED FROM MAY, 1869, TO
JUNE 30, 1889.

Title of loan.	How retired.	Rate of interest.	To June 30, 1888.	During fiscal year.	To June 30, 1889.
Loan of February, 1861.....	Purchased.....	Per ct. 6	\$10,612,000		\$10,612,000
	Redeemed.....	6	7,797,000		7,797,000
	Total.....		18,409,000		18,409,000
Oregon War Debt.....	Purchased.....	6	256,800		256,800
	Redeemed.....	6	684,500	\$1,150	685,650
	Total.....		941,300	1,150	942,450
Loan of July and August, 1861.....	Purchased.....	6	48,776,700		48,776,700
	Redeemed.....	6	12,856,350	4,100	12,860,450
	Total.....		61,633,050	4,100	61,637,150
5-20s of 1862.....	Purchased.....	6	57,155,850		57,155,850
	Redeemed.....	6	430,270,500	1,050	430,271,550
	Converted.....	6	27,091,000		27,091,000
	Total.....		514,517,350	1,050	514,518,400
Loan of 1863.....	Purchased.....	6	19,854,250		19,854,250
	Redeemed.....	6	4,671,400	2,100	4,673,500
	Total.....		24,525,650	2,100	24,527,750
5-20s of March, 1864.....	Purchased.....	6	1,119,800		1,119,800
	Redeemed.....	6	2,382,200		2,382,200
	Converted.....	6	380,500		380,500
	Total.....		3,882,500		3,882,500
5-20s of June, 1864.....	Purchased.....	6	43,459,750		43,459,750
	Redeemed.....	6	69,838,800		69,838,800
	Converted.....	6	12,218,650		12,218,650
	Total.....		125,517,200		125,517,200
5-20s of 1865.....	Purchased.....	6	36,023,350		36,023,350
	Redeemed.....	6	157,689,950		157,689,950
	Converted.....	6	9,586,600		9,586,600
	Total.....		203,299,900		203,299,900
Consols of 1865.....	Purchased.....	6	118,950,550		118,950,550
	Redeemed.....	6	205,191,550	7,600	205,199,150
	Converted.....	6	8,703,600		8,703,600
	Total.....		332,845,700	7,600	332,853,300

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No. 35.—TOTAL AMOUNT OF UNITED STATES BONDS RETIRED FROM MAY, 1869. TO JUNE 30, 1889—Continued.

Title of loan.	How retired.	Rate of inter-est.	To June 30, 1888.	During fiscal year.	To June 30, 1889.
		<i>Per ct.</i>			
Consols of 1867.....	Purchased.....	6	\$62,846,950		\$62,846,950
	Redeemed.....	6	309,921,250	\$22,200	309,943,450
	Converted.....	6	5,807,500		5,807,500
	Exchanged.....	6	761,100		761,100
	Total.....		379,336,800	22,200	379,359,000
Consols of 1868.....	Purchased.....	6	4,794,056		4,794,050
	Redeemed.....	6	37,416,500	5,450	37,421,950
	Converted.....	6	211,750		211,750
	Exchanged.....	6	44,900		44,900
	Total.....		42,467,200	5,450	42,472,650
Total of 6 per cents.....			1,707,375,650	43,650	1,707,419,300
Texan Indemnity Stock.....	Redeemed.....	5	232,000		232,000
Loan of 1858.....	Redeemed.....	5	6,041,000		6,041,000
	Converted.....	5	13,957,000		13,957,000
	Total.....		19,998,000		19,998,000
10-40s of 1864.....	Redeemed.....	5	192,414,200	4,000	192,418,200
	Exchanged.....	5	2,089,500		2,089,500
	Total.....		194,503,700	4,000	194,507,700
Funded loan of 1881.....	Purchased.....	5	43,599,000		43,599,000
	Redeemed.....	5	72,838,200	2,100	72,840,300
	Total.....		116,437,200	2,100	116,439,300
Total of 5 per cents.....			331,170,900	6,100	331,177,000
Funded loan of 1891.....	Purchased.....	4½	27,792,950	82,568,050	110,361,000
Funded loan of 1907.....	Purchased.....	4	25,171,350	38,106,400	63,277,750
	Redeemed.....	4	1,418,850		1,418,850
	Total.....		26,590,200	38,106,400	64,696,600
Loan of July and August, 1861—continued.....	Redeemed.....	3½	127,527,900	29,750	127,557,650
Loan of 1863—continued.....	Redeemed.....	3½	37,222,150	1,200	37,223,350
	Exchanged.....	3½	13,231,650		13,231,650
	Total.....		50,453,800	1,200	50,455,000
Funded loan of 1881—continued.....	Redeemed.....	3½	109,113,300	7,350	109,120,650
	Exchanged.....	3½	292,349,600		292,349,600
	Total.....		401,462,900	7,350	401,470,250
Total of 3½ per cents.....			579,444,600	38,300	579,482,900
Loan of July 12, 1882.....	Redeemed.....	3	304,858,350	494,100	305,352,450
	Total purchased.....		500,413,350	120,674,450	621,087,800
	Total redeemed.....		2,090,385,950	582,150	2,090,968,100
	Total converted.....		77,956,600		77,956,600
	Total exchanged.....		308,476,750		308,476,750
	Aggr. gate.....		2,977,232,650	121,256,600	3,098,489,250

No. 36.—BONDS OF THE LOANS GIVEN IN STATEMENT NO. 35, RETIRED PRIOR TO MAY, 1869.

Title of loan.	How retired.	Rate of interest.	Amount.
		<i>Per cent.</i>	
Texan Indemnity Stock.....	Redeemed.....	5	\$4,748,000
Oregon War Debt.....	do.....	6	145,850
10-40s of 1864.....	Purchased.....	5	1,551,000
Total.....			6,444,850

No. 37.—CALLED BONDS REDEEMED AND OUTSTANDING JUNE 30, 1889.

Loan.	Call.	When matured.	Amount called.	Redeemed.		Outstand- ing.
				During fis- cal year.	To June 30, 1889.	
5-20s of 1862	1	Dec. 1, 1871	\$99,959,600		\$99,940,350	\$19,250
	2	Mar. 7, 1872	16,222,250		16,218,750	3,500
	3	Mar. 20, 1872	20,105,500		20,083,150	22,350
	4	June 1, 1873	49,878,650		49,814,700	63,950
	5	Sept. 6, 1873	20,042,100	\$600	20,025,750	16,350
	6	Nov. 16, 1873	14,335,350		14,322,600	9,750
	7	Feb. 1, 1874	4,994,050		4,992,300	2,350
	8	Sept. 3, 1874	5,020,100		5,016,850	3,250
	9	Sept. 5, 1874	1,004,950		1,003,950	1,000
	10	Nov. 1, 1874	25,017,700	100	24,986,200	31,500
	11	Dec. 1, 1874	14,807,700		14,800,850	6,850
	12	Jan. 1, 1875	10,168,300		10,155,650	12,750
	13	Feb. 2, 1875	5,091,700	350	5,086,000	5,700
	14	May 1, 1875	15,028,350		15,007,700	20,650
	15	June 1, 1875	5,005,600		5,005,050	550
	16	June 11, 1875	29,998,700		29,980,150	18,550
	17	July 20, 1875	5,006,300		5,005,600	700
	18	Aug. 1, 1875	5,001,850		5,001,450	400
	19	Aug. 15, 1875	5,003,550		5,002,250	1,300
	20	Sept. 1, 1875	10,000,950		9,995,350	5,600
	21	Sept. 24, 1875	5,005,200		5,003,050	2,150
	22	Oct. 14, 1875	10,004,800		10,001,450	3,350
	23	Oct. 28, 1875	14,896,750		14,891,850	4,900
Total			391,600,600	1,050	391,346,800	253,700
5-20s of March, 1864	24	Nov. 13, 1875	946,600		946,000	
5-20s of June, 1861	24	Nov. 13, 1875	9,104,500		9,093,850	10,650
	25	Dec. 1, 1875	8,043,900		8,043,900	
	26	Dec. 1, 1875	5,024,750		5,020,650	4,100
	27	Dec. 17, 1875	5,012,900		4,992,800	20,100
	28	Jan. 1, 1876	5,020,500		5,018,500	2,000
	29	Feb. 1, 1876	10,012,650		10,010,600	2,050
	30	Feb. 15, 1876	12,802,950		12,797,750	5,200
	31	Feb. 15, 1876	3,024,050		3,024,050	
Total			58,046,200		58,002,100	44,100
5 20s of 1865	31	Feb. 15, 1876	1,974,700		1,974,150	550
	32	Dec. 1, 1876	10,032,300		10,032,300	
	33	Dec. 6, 1876	9,996,300		9,992,100	4,200
	34	Dec. 12, 1876	10,012,250		10,000,650	11,600
	35	Dec. 21, 1876	10,053,750		10,051,650	2,100
	36	Jan. 6, 1877	10,008,250		10,005,150	3,100
	37	Apr. 10, 1877	10,026,900		10,026,100	800
	38	Apr. 24, 1877	10,155,150		10,153,650	1,500
	39	May 12, 1877	10,138,300		10,137,800	500
	40	May 28, 1877	9,904,300		9,902,800	1,500
	41	June 3, 1877	10,041,050		10,041,050	
	42	June 10, 1877	10,003,250		10,003,250	
	43	June 15, 1877	10,048,300		10,048,300	
	44	June 27, 1877	10,005,500		10,004,500	1,000
	45	July 5, 1877	10,010,000		10,018,500	500
	46	Aug. 5, 1877	10,114,550		10,114,550	
Total			152,533,850		152,506,500	27,350
Consols of 1865	47	Aug. 21, 1877	10,160,650		10,151,100	9,550
	48	Aug. 28, 1877	10,018,650		10,012,650	6,000
	49	Sept. 11, 1877	15,000,500		14,990,700	9,800
	50	Oct. 5, 1877	10,003,300	1,000	9,997,350	6,950
	51	Oct. 16, 1877	10,014,050		9,999,350	14,700
	52	Oct. 19, 1877	10,006,150		9,998,650	7,500
	53	Oct. 27, 1877	10,012,600	1,000	9,999,950	12,650
	54	Nov. 3, 1877	10,063,700		10,053,250	10,450
	55	Mar. 6, 1878	10,052,250		10,029,200	3,050
	56	July 30, 1878	5,084,850		5,080,200	4,650
	57	Aug. 6, 1878	5,006,850		5,005,350	1,500
	58	Aug. 22, 1878	4,973,100	1,000	4,970,750	2,750
	59	Sept. 5, 1878	5,001,100	500	4,999,950	1,150
	60	Sept. 20, 1878	4,793,750		4,787,200	6,550
	61	Oct. 11, 1878	4,945,000	600	4,929,650	15,350
	62	Oct. 17, 1878	4,989,850	400	4,984,700	5,150
	63	Oct. 23, 1878	5,081,800		5,081,400	400
	64	Oct. 30, 1878	5,253,300		5,246,200	7,100
	65	Nov. 5, 1878	4,966,500		4,963,050	3,450

No. 37.—CALLED BONDS REDEEMED AND OUTSTANDING JUNE 30, 1889—Cont'd.

Loan.	Call.	When matured.	Amount called.	Redeemed.		Outstand ing.
				During fis- cal year.	To June 30, 1889.	
Consols of 1865	66	Nov. 7, 1878	\$5,088,850	.....	\$5,085,300	\$3,550
	67	Nov. 10, 1878	4,991,200	.....	4,991,050	150
	68	Nov. 16, 1878	5,072,200	\$100	5,071,800	400
	69	Nov. 26, 1878	4,996,300	.....	4,994,100	2,200
	70	Dec. 4, 1878	4,620,650	2,500	4,619,900	750
	71	Dec. 16, 1878	5,003,200	.....	5,001,700	1,500
	72	Feb. 16, 1879	5,059,650	.....	5,057,450	2,200
	73	Feb. 27, 1879	5,010,400	500	5,009,600	800
	74	Mar. 9, 1879	5,006,400	.....	5,003,800	2,600
	75	Mar. 18, 1879	12,374,950	.....	12,371,150	3,800
Total			203,631,750	7,600	202,486,100	145,650
Consols of 1867	76	Apr. 1, 1879	9,983,700	300	9,963,550	20,150
	77	Apr. 4, 1879	9,893,300	100	9,873,250	20,050
	78	Apr. 6, 1879	10,314,700	1,700	10,309,550	5,150
	79	Apr. 8, 1879	10,006,650	1,000	9,996,000	10,650
	80	Apr. 11, 1879	9,389,600	1,500	9,371,650	17,950
	81	Apr. 14, 1879	20,104,700	1,100	20,080,350	24,350
	82	Apr. 18, 1879	19,604,800	2,000	19,591,300	13,500
	83	Apr. 21, 1879	18,579,500	.....	18,557,750	21,750
	84	Apr. 24, 1879	21,622,950	1,000	21,608,450	14,500
	85	Apr. 28, 1879	20,253,900	.....	20,244,950	8,950
	86	May 1, 1879	20,161,250	.....	20,154,050	7,200
	87	May 6, 1879	20,044,250	600	20,035,300	8,950
	88	May 12, 1879	19,858,600	3,400	19,838,500	20,100
	89	May 17, 1879	20,219,200	1,100	20,211,050	8,150
	90	May 24, 1879	19,407,450	3,000	19,400,000	7,450
	91	June 4, 1879	10,674,400	.....	10,666,200	8,200
	92	June 12, 1879	10,464,650	700	10,461,800	2,850
	93	June 29, 1879	10,076,700	2,300	10,059,650	17,050
	94	July 3, 1879	9,972,800	1,400	9,963,450	9,350
	95	July 4, 1879	19,213,050	1,000	19,200,350	12,700
Total			309,846,150	22,200	309,587,150	259,000
Consols of 1868	96	July 4, 1879	37,420,300	5,450	37,353,600	66,700
10-40s of 1864	97	July 9, 1879	10,294,150	.....	10,290,550	3,600
	98	July 18, 1879	157,607,600	4,000	157,551,600	56,000
	99	July 21, 1879	24,575,050	.....	24,575,050	.....
Total			192,476,800	4,000	192,417,200	59,600
Loan of 1858	100	July 23, 1879	260,000	.....	260,000	.....
Funded loan of 1881	101	May 21, 1881	25,030,100	.....	25,024,100	6,000
	103	Aug. 12, 1881	10,121,850	600	10,084,700	37,150
	104	Oct. 1, 1881	28,184,500	1,500	28,177,700	6,800
Total			63,336,450	2,100	63,286,500	49,950
Loan of July and August, 1861	102	July 1, 1881	12,947,450	4,100	12,860,450	87,000
Loan of 1863	102	July 1, 1881	4,687,800	2,100	4,673,500	14,300
Loan of July and August, 1861—continued at $\frac{3}{4}$ per cent.	105	Dec. 24, 1881	20,031,550	.....	20,030,550	1,000
	106	Jan. 29, 1882	20,184,900	50	20,182,900	2,000
	107	Mar. 13, 1882	19,564,100	3,000	19,564,100	.....
	108	Apr. 8, 1882	20,546,700	19,700	20,537,100	9,600
	109	May 3, 1882	5,086,200	.....	5,086,200	.....
	110	May 10, 1882	5,010,200	.....	5,005,900	4,300
	111	May 17, 1882	5,096,550	.....	5,096,550	.....
	112	June 7, 1882	15,109,950	7,000	15,090,300	19,650
	113	July 1, 1882	11,227,500	.....	11,224,500	3,000
Total			121,857,650	29,750	121,818,100	39,550
Loan of 1863—continued at $\frac{3}{4}$ per cent.	114	Aug. 1, 1882	15,024,700	100	15,024,650	50
	115	Sept. 13, 1882	16,304,100	1,000	16,303,500	600
	116	Oct. 4, 1882	3,269,650	100	3,267,350	2,300
Total			34,598,450	1,200	34,595,500	2,950

No. 37.—CALLED BONDS REDEEMED AND OUTSTANDING JUNE 30, 1889—Cont'd.

Loan.	Call.	When matured.	Amount called.	Redeemed.		Out-standing.
				During fis- cal year.	To June 30, 1889.	
Funded loan of 1881—con- tinued at $\frac{3}{4}$ per cent.	117 118 119 120 121	Dec. 23, 1882 Jan. 18, 1883 Feb. 10, 1883 May 1, 1883 Nov. 1, 1883	\$25,822,600 16,119,850 15,221,800 15,215,350 30,753,350	\$750 6,500 100	\$25,820,750 16,118,750 15,214,000 15,214,550 30,730,250	\$1,850 1,100 7,800 800 23,100
Total			103,132,950	7,350	103,098,300	34,650
Loan of July 12, 1882.....	122 123 124 125 126 127 128 129 130 131 132 133 134 135 136 137 138 139 140 141 142 143 144 145 146 147 148 149	Dec. 1, 1883 Dec. 15, 1883 Feb. 1, 1884 Mar. 15, 1884 May 1, 1884 June 20, 1884 June 30, 1884 Aug. 1, 1884 Sept. 30, 1884 Nov. 1, 1884 Feb. 1, 1886 Mar. 1, 1886 Apr. 1, 1886 May 1, 1886 June 1, 1886 July 1, 1886 Aug. 1, 1886 Sept. 1, 1886 Sept. 15, 1886 Oct. 1, 1886 Oct. 16, 1886 Nov. 1, 1886 Dec. 1, 1886 Feb. 1, 1887 Mar. 1, 1887 Apr. 1, 1887 May 1, 1887 July 1, 1887	15,272,100 15,133,650 10,208,850 10,047,850 10,093,100 10,010,250 10,151,050 10,040,800 10,050,100 10,330,750 10,098,150 10,000,250 10,012,750 10,009,850 10,002,900 4,001,850 4,007,700 4,004,950 10,003,650 15,005,000 15,122,400 15,008,300 10,005,350 10,010,900 13,887,000 10,007,750 10,014,250 19,717,500	4,750 1,100 3,100 200 100 3,800 25,500 100 1,200 30,000 200 500 500 4,000 2,500 141,800 1,500 56,550 1,700 72,500 142,500	15,265,550 15,132,300 10,207,850 10,027,850 10,091,950 10,008,850 10,147,450 10,040,100 10,049,100 10,329,450 10,092,150 9,990,250 10,002,150 10,009,750 10,002,900 4,001,050 4,007,600 3,999,350 10,002,950 14,996,150 15,116,600 15,004,350 10,004,100 10,005,400 13,843,200 10,007,050 10,012,850 19,631,900	6,550 1,350 1,000 20,000 1,150 1,400 3,600 700 1,000 1,300 6,000 10,000 10,600 100 800 100 5,600 700 8,850 5,800 3,850 1,250 5,500 43,800 1,700 1,400 85,600
Total			302,259,000	494,100	302,030,200	228,800

RECAPITULATION BY LOANS.

Loan.	Amount called.	Redeemed.		Outstand- ing.
		During fis- cal year.	To June 30, 1889.	
5-20s of 1862	\$391,600,600	\$1,050	\$391,346,900	\$253,700
5-20s of March, 1864	946,600	.....	946,600	.....
5-20s of June, 1864	58,046,200	.....	58,002,100	44,100
5-20s of 1865	152,533,850	.....	152,506,500	27,350
Consols of 1865	202,631,750	7,600	202,486,100	145,650
Consols of 1867	309,846,150	22,200	309,587,150	259,000
Consols of 1868	37,420,300	5,450	37,353,600	66,700
10-40s of 1864	192,476,800	4,000	192,417,200	59,600
Loan of 1858	260,000	.....	260,000	.....
Funded loan of 1881	63,336,450	2,100	63,286,500	49,950
Loan of July and August, 1861	12,947,450	4,100	12,860,450	87,000
Loan of 1863	4,687,400	2,100	4,673,500	14,300
Loan of July and August, 1861—continued at $\frac{3}{4}$ per cent.	121,857,650	29,750	121,818,100	30,550
Loan of 1863—continued at $\frac{3}{4}$ per cent.	34,598,450	1,200	34,595,500	2,950
Funded loan of 1881—continued at $\frac{3}{4}$ per cent.	103,132,950	7,350	103,098,300	34,650
Loan of July 12, 1882	302,259,000	494,100	302,030,200	228,800
Total	1,988,562,000	581,000	1,987,268,700	1,313,300

No. 38.—RECAPITULATION OF THE PUBLIC DEBT STATEMENT FOR THE CLOSE OF EACH FISCAL YEAR FROM JUNE 30, 1882, TO JUNE 30, 1889, IN THE FORM USED SINCE JULY 1, 1885.

	June 30, 1882.	June 30, 1883.	June 30, 1884.	June 30, 1885.
<i>Public debt.</i>				
Interest-bearing debt—				
Principal	\$1,528,433,912.00	\$1,402,852,662.00	\$1,291,187,362.00	\$1,260,774,462.00
Interest	15,299,209.99	13,886,662.95	13,108,451.71	12,925,629.09
Matured debt—				
Principal	16,260,805.26	7,831,415.26	19,656,205.26	4,100,095.26
Interest	535,251.84	366,824.74	347,214.06	227,199.52
Debt bearing no interest—				
Old demand notes	59,695.00	58,985.00	58,440.00	57,950.00
Legal-tender notes	346,681,016.00	346,681,016.00	346,681,016.00	346,681,016.00
Currency certificates	13,245,000.00	13,060,000.00	12,190,000.00	29,585,000.00
Gold certificates	5,029,020.00	59,807,370.00	71,146,640.00	126,729,730.00
Silver certificates	54,506,090.00	72,620,686.00	96,427,011.00	101,530,946.00
Fractional currency	7,047,247.77	7,000,690.81	6,980,061.31	6,964,175.88
Total debt	1,987,097,247.86	1,924,166,312.76	1,857,782,401.34	1,889,577,103.75
<i>Cash in the Treasury.</i>				
Available for reduction of debt—				
Gold held for gold certificates actually outstanding	5,029,020.00	59,807,370.00	71,146,640.00	126,729,730.00
Silver held for silver certificates actually outstanding	54,506,090.00	72,620,686.00	96,427,011.00	101,530,946.00
U. S. notes held for currency certificates actually outstanding	13,245,000.00	13,060,000.00	12,190,000.00	29,585,000.00
Cash held for matured debt and interest accrued and unpaid	32,095,267.09	22,084,902.95	33,111,871.03	17,253,823.87
Fractional currency	17,754.44	4,657.64	7,027.28	3,285.91
Cash held for bonds called, not matured				
Total available for reduction of debt	104,893,131.53	167,577,616.59	212,882,549.31	275,102,785.78
Reserve fund held for redemption of U. S. notes	100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00
Unavailable for reduction of debt—				
Fractional silver coin	28,048,630.58	28,486,001.05	29,600,720.05	31,236,899.49
Minor coin	449,072.48	574,170.83	768,988.75	868,465.64
Certificates held as cash—				
Legal tender	75,000.00	315,000.00	195,000.00	200,000.00
Gold	8,100.00	22,571,270.00	27,246,020.00	13,593,410.00
Silver	11,590,620.00	15,696,145.00	23,884,680.00	38,370,700.00
Net cash balance on hand	*1,775,034.81	9,869,690.43	2,092,029.93	29,240,168.32
Total cash in Treasury, as shown by Treasurer's general account	243,289,519.78	345,389,902.92	391,985,928.18	488,612,429.23
Debt less available cash in the Treasury	1,783,979,151.14	1,646,718,996.74	1,546,991,881.96	1,485,234,149.65
Decrease of interest-bearing debt	175,757,350.00	125,581,250.00	111,665,300.00	30,412,900.00
Decrease of matured debt		8,429,390.00		15,555,210.00
Decrease of debt bearing no interest, excluding certificates	59,545.55	47,266.96	21,174.50	16,375.43
Increase of matured debt	9,536,940.00		11,824,790.00	
Net decrease of principal of debt	166,279,955.55	134,057,906.96	99,861,684.50	45,984,485.43
Decrease of interest due and accrued	7,052,901.28	1,580,974.14	797,821.92	302,837.16
Total decrease of debt	173,332,856.83	135,638,881.10	100,659,506.42	46,287,322.59
Increase of available cash, excluding funds held for redemption of certificates		1,621,273.30		15,470,409.72
Decrease of available cash, excluding funds held for redemption of certificates	22,117,275.83		932,391.04	
Decrease of debt, less available cash	151,215,581.00	137,260,154.40	99,727,114.78	61,757,732.31
*Annual interest charge on public debt	61,237,521.47	55,314,120.22	51,803,843.22	50,891,543.72
Decrease of annual interest charge	17,658,584.75	5,923,401.25	3,510,277.00	912,299.50

*Overdrawn.

No. 38.—RECAPITULATION OF THE PUBLIC DEBT STATEMENT, ETC.—Continued.

	June 30, 1886.	June 30, 1887.	June 30, 1888.	June 30, 1889.
<i>Public debt.</i>				
Interest-bearing debt—				
Principal	\$1,210,637,612.00	\$1,086,315,862.00	\$1,015,146,012.00	\$894,477,502.00
Interest	12,860,514.88	12,351,603.18	11,624,205.28	10,574,562.41
Matured debt—				
Principal	9,704,445.26	6,115,165.26	2,496,095.26	1,911,485.26
Interest	224,020.42	190,753.87	168,267.86	153,988.92
Debt bearing no interest—				
Old demand notes	57,445.00	57,130.00	56,807.50	56,442.50
Legal-tender notes	346,681,016.00	346,681,016.00	346,681,016.00	346,681,016.00
Currency certificates	18,250,000.00	8,770,000.00	14,415,000.00	16,735,000.00
Gold certificates	76,044,375.00	91,225,437.00	119,887,370.00	116,792,759.00
Silver certificates	88,116,225.00	142,118,017.00	200,387,376.00	257,102,445.00
Fractional currency	6,954,087.52	6,946,964.37	6,922,643.82	6,916,600.47
Total debt	1,769,529,741.08	1,700,771,948.68	1,717,784,793.72	1,651,401,891.56
<i>Cash in the Treasury.</i>				
Available for reduction of debt:				
Gold held for gold certificates actually outstanding.	76,044,375.00	91,225,437.00	119,887,370.00	116,792,759.00
Silver held for silver certificates actually outstanding.	88,116,225.00	142,118,017.00	200,387,376.00	257,102,445.00
U. S. notes held for currency certificates actually outstanding.	18,250,000.00	8,770,000.00	14,415,000.00	16,735,000.00
Cash held for matured debt and interest accrued and unpaid.	22,788,980.56	18,657,522.31	14,288,568.40	12,640,036.59
Fractional currency	2,667.17	2,366.07	1,357.97	987.13
Cash held for bonds called, not matured.		19,716,500.00		
Total available for reduction of debt.	205,202,247.73	280,489,842.38	348,979,672.37	403,271,227.72
Reserve fund held for redemption of U. S. notes.	100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00
Unavailable for reduction of debt:				
Fractional silver coin	28,904,681.66	26,977,493.79	26,051,741.19	25,129,733.17
Minor coin	377,814.00	116,698.76	112,035.58	225,074.73
Certificates held as cash:				
Legal tender	250,000.00	310,000.00	250,000.00	240,000.00
Gold	55,129,870.00	30,261,380.00	22,135,780.00	37,235,793.00
Silver	27,861,450.00	3,425,133.00	29,104,396.00	5,527,301.00
Net cash balance on hand	75,191,109.95	40,853,369.28	103,220,464.71	71,484,042.39
Total cash in Treasury, as shown by Treasurer's general account.	492,917,173.34	482,433,917.21	629,854,089.85	643,113,172.01
<i>Debt less available cash in the Treasury.</i>				
1,389,136,383.40	1,279,428,737.02	1,165,584,656.64	1,076,046,621.45	
Decrease of interest-bearing debt	50,136,850.00	124,321,750.00	71,169,850.00	120,668,510.00
Decrease of matured debt		3,589,280.00	3,619,070.00	584,610.00
Decrease of debt bearing no interest, excluding certificates.	10,593.36	7,438.15	24,643.05	6,318.35
Increase of matured debt	5,603,450.00			
Net decrease of principal of debt	44,543,993.36	127,918,468.15	74,813,563.05	121,259,438.35
Decrease of interest due and accrued.	68,293.31	542,178.25	749,893.91	1,063,921.81
Total decrease of debt	44,612,286.67	128,460,646.40	75,563,446.96	122,323,360.16
Increase of available cash, excluding funds held for redemption of certificates.	51,485,479.58		38,280,633.42	
Decrease of available cash, excluding funds held for redemption of certificates.		18,753,000.02		33,385,324.97
Decrease of debt, less available cash	96,097,766.25	109,707,646.38	113,844,080.38	88,938,035.19
Annual interest charge on public debt.	49,387,508.72	45,657,939.72	42,869,345.97	37,629,765.32
Decrease of annual interest charge.	1,504,035.00	3,729,569.00	2,788,593.75	5,239,580.65

No. 39.—BONDS PURCHASED DURING THE FISCAL YEAR 1889.

Loan.	Coupon.	Registered.	Total principal.	Interest accrued.	Net premium.	Average price.
For sinking fund:						
Funded loan of 1891	\$2, 185, 650	\$9, 968, 200	\$12, 153, 850	\$39, 397. 68	\$844, 918. 01	106. 952
Funded loan of 1907	3, 982, 750	22, 856, 900	26, 839, 650	180, 444. 09	7, 672, 222. 29	128. 585
Total	6, 168, 400	32, 825, 100	38, 993, 500	219, 842. 37	8, 517, 140. 30	.....
Not for sinking fund:						
Funded loan of 1891	5, 550, 650	64, 834, 550	70, 414, 200	423, 891. 50	5, 520, 686. 86	107. 840
Funded loan of 1907	2, 520, 500	8, 746, 250	11, 266, 750	12, 417. 76	3, 254, 535. 49	128. 846
Total	8, 080, 150	73, 600, 800	81, 680, 950	436, 309. 35	8, 775, 222. 35	.....
Total funded loan of 1891	7, 745, 300	74, 822, 750	82, 568, 050	463, 289. 27	6, 365, 604. 87	107. 710
Total funded loan of 1907	6, 503, 250	31, 603, 150	38, 106, 400	192, 862. 45	10, 926, 757. 78	128. 674
Aggregate	14, 248, 550	106, 425, 900	120, 674, 450	656, 151. 72	17, 292, 362. 65	.....

No. 40.—CHANGES DURING THE FISCAL YEAR 1889 IN THE PRINCIPAL OF THE INTEREST-BEARING DEBT AND DEBT ON WHICH INTEREST HAS CEASED.

Title of loan.	Rate per cent. of interest.	Outstanding June 30, 1888, as per debt statement.	Increase.	Decrease.	Outstanding June 30, 1889, as per debt statement.
<i>Interest-bearing debt.</i>					
Funded loan of 1891	4½	\$222, 207, 050. 00	.....	\$82, 568, 050	\$139, 639, 000. 00
Funded loan of 1907	4	714, 177, 400. 00	\$24, 350	38, 106, 400	676, 095, 350. 00
Refunding certificates	4	138, 050. 00	.....	18, 410	119, 640. 00
Navy pension fund	3	14, 000, 000. 00	.....	.....	14, 000, 000. 00
Bonds issued to Pacific railroads	6	64, 623, 512. 00	.....	.....	64, 623, 512. 00
Total .....	.....	1, 015, 146, 012. 00	24, 350	120, 692, 860	894, 477, 502. 00
<i>Debt on which interest has ceased.</i>					
Old debt	1-10 to 6	151, 920. 26	.....	.....	151, 920. 26
Loan of 1847	6	1, 250. 00	.....	.....	1, 250. 00
Texas indemnity stock	5	20, 000. 00	.....	.....	20, 000. 00
Loan of 1858	5	2, 000. 00	.....	.....	2, 000. 00
Loan of 1860	5	10, 000. 00	.....	.....	10, 000. 00
5-20s of 1862	6	254, 750. 00	.....	1, 050	253, 700. 00
5-20s of June, 1864	6	44, 100. 00	.....	.....	44, 100. 00
5-20s of 1865	6	27, 350. 00	.....	.....	27, 350. 00
10-40s of 1864	5	63, 600. 00	.....	4, 000	59, 600. 00
Consols of 1865	6	153, 250. 00	.....	7, 600	145, 650. 00
Consols of 1867	6	281, 200. 00	.....	22, 200	259, 000. 00
Consols of 1868	6	72, 150. 00	.....	5, 450	66, 700. 00
Loan of February, 1861	6	6, 000. 00	.....	.....	6, 000. 00
Funded loan of 1881	5	52, 050. 00	.....	2, 100	49, 950. 00
Funded loan of 1881—continued	3½	42, 000. 00	.....	7, 350	34, 650. 00
Oregon war debt	6	3, 700. 00	.....	1, 150	2, 550. 00
Loan of July and August, 1861	6	91, 100. 00	.....	4, 100	87, 000. 00
Loan of July and August, 1861—continued	3½	69, 300. 00	.....	29, 750	39, 550. 00
Loan of 1863 (1881s)	6	16, 400. 00	.....	2, 100	14, 300. 00
Loan of 1863—continued	3½	4, 150. 00	.....	1, 200	2, 950. 00
Loan of July 12, 1882	3	722, 900. 00	.....	494, 100	228, 800. 00
Treasury notes of 1861	6	2, 500. 00	.....	.....	2, 500. 00
7-30s of 1861	7 3-10	10, 800. 00	.....	.....	10, 800. 00
One-year notes of 1863	5	35, 085. 00	.....	630	34, 455. 00
Two-year notes of 1863	5	28, 750. 00	.....	250	28, 500. 00
Compound-interest notes	6	189, 530. 00	.....	3, 780	185, 750. 00
7-30s of 1864-'65	7 3-10	128, 300. 00	5, 000	2, 800	130, 500. 00
Certificates of indebtedness	6	4, 000. 00	.....	.....	4, 000. 00
Temporary loan	4 to 6	2, 960. 00	.....	.....	2, 960. 00
Three per cent. certificates	3	5, 000. 00	.....	.....	5, 000. 00
Total .....	.....	2, 496, 095. 26	5, 000	589, 610	1, 911, 485. 26
Aggregate .....	.....	1, 017, 642, 107. 26	29, 350	121, 282, 470	896, 388, 987. 26

No. 41.—BALANCED STATEMENT OF RECEIPTS AND DELIVERIES OF MONEYS BY
THE NATIONAL BANK REDEMPTION AGENCY FOR THE FISCAL YEAR 1889.

Dr.	Amount.	Cr.	Amount.
To cash balance June 30, 1888...	\$6, 770, 380. 08	By national-bank notes, fit for circulation, forwarded to national banks by express.....	\$17, 084, 590. 00
To packages on hand with unbroken seals, June 30, 1888.....	105, 830. 00	By national-bank notes, unfit for circulation, delivered to the Comptroller of the Currency..	73, 829, 461. 90
To national-bank notes received for redemption.....	88, 932, 058. 75	By notes of failed and liquidating national banks and United States notes deposited in the Treasury of the United States.	114, 970. 00
To "overs" reported in national-bank notes received for redemption.....	4, 048. 62	By packages referred and moneys returned.....	811, 835. 55
		By express charges deducted.....	957. 18
		By counterfeit notes rejected and returned.....	2, 191. 50
		By national-bank notes—less than three-fifths, lacking signatures, and stolen—rejected and returned, and discount on United States currency.....	2, 178. 72
		By "shorts" reported in national-bank notes received for redemption.....	6, 836. 85
		By packages with unbroken seals.....	77. 00
		By cash balance June 30, 1889..	3, 959, 218. 75
Total.....	95, 812, 317. 45	Total.....	95, 812, 317. 45

No. 42.—BALANCED STATEMENT OF RECEIPTS AND DELIVERIES OF MONEYS BY
THE NATIONAL BANK REDEMPTION AGENCY FROM JULY 1, 1874, TO JUNE 30, 1889.

Dr.	Amount.	Cr.	Amount.
To national-bank notes received for redemption.....	\$1, 960, 710, 571. 81	By national-bank notes, fit for circulation, deposited in the Treasury, and forwarded to national banks by express...	\$769, 598, 501. 00
To "overs" reported in national-bank notes received for redemption.....	248, 794. 68	By national-bank notes, unfit for circulation, delivered to the Comptroller of the Currency.....	1, 043, 561, 673. 85
		By notes of failed and liquidating national banks and United States notes deposited in the Treasury of the United States.....	133, 364, 005. 40
		By packages referred and moneys returned.....	10, 097, 694. 78
		By express charges deducted.....	44, 913. 65
		By counterfeit notes rejected and returned.....	56, 356. 75
		By national-bank notes—less than three-fifths, lacking signatures, and stolen—rejected and returned, and discount on United States currency.....	94, 113. 42
		By "shorts" reported in national-bank notes received for redemption.....	182, 811. 89
		By packages with unbroken seals.....	77. 00
		By cash balance June 30, 1889..	3, 959, 218. 75
Total.....	1, 960, 959, 366. 49	Total.....	1, 960, 959, 366. 49

No. 43.—NATIONAL-BANK NOTES RECEIVED FOR REDEMPTION EACH MONTH OF THE FISCAL YEAR 1889, FROM THE PRINCIPAL CITIES AND OTHER PLACES.

Month.	New York.	Boston.	Philadel- phia.	Chicago.	Cincinnati.	St. Louis.
1888—July	\$4,416,934	\$1,400,470	\$547,500	\$504,000	\$148,000	\$86,500
August	3,118,566	829,440	528,350	488,010	128,990	97,000
September	1,894,565	576,350	476,702	409,080	118,500	89,500
October	1,765,037	998,500	480,033	427,000	138,505	132,500
November	1,802,540	1,122,670	481,742	474,000	111,515	130,500
December	3,098,885	1,680,503	447,604	414,000	92,000	134,500
1889—January	5,894,897	2,399,163	494,015	701,500	136,000	149,500
February	3,074,700	888,576	425,636	492,000	114,000	114,885
March	2,054,540	497,847	357,250	411,000	131,500	132,500
April	2,518,500	376,106	444,116	491,821	129,500	178,000
May	4,619,764	445,650	516,185	604,600	135,600	191,500
June	4,300,440	352,500	441,780	445,000	107,276	199,000
Total	38,559,368	11,477,775	5,640,913	5,862,011	1,490,786	1,635,885

Month.	Balti- more.	New Orleans.	Provi- dence.	Pitts- burgh.	Other places.	Total receipts.	Packages.
1888—July	\$269,000	\$104,000	\$70,977	\$48,700	\$1,628,878	\$9,224,959	1,655
August	222,045	119,000	68,500	47,400	1,337,521	6,984,802	1,505
September	209,000	142,500	62,000	46,556	1,180,521	5,205,274	1,454
October	196,010	188,000	91,500	64,130	1,364,492	5,845,727	1,628
November	199,000	160,000	67,000	53,371	1,203,584	5,805,922	1,574
December	246,000	165,000	66,000	67,895	1,282,050	7,692,437	1,647
1889—January	261,983	114,000	89,500	53,527	1,962,468	12,256,553	2,001
February	209,000	107,000	50,000	55,036	1,633,432	7,194,265	1,579
March	179,500	109,000	57,500	51,505	1,843,214	5,735,356	1,696
April	173,000	125,000	54,000	49,960	1,495,822	6,035,825	1,616
May	261,000	113,000	70,000	57,000	2,025,903	9,029,602	1,806
June	150,000	120,000	74,000	54,635	1,696,705	7,941,336	1,619
Total	2,575,538	1,504,500	820,977	649,715	18,654,590	88,932,058	19,870

No. 44.—RESULT OF THE COUNT OF NATIONAL-BANK NOTES RECEIVED FOR REDEMPTION, BY FISCAL YEARS, TO JUNE 30, 1889.

Fiscal year.	Claimed by own- ers.	"Overs."	"Shorts."	Referred and returned.
1875	\$154,526,780.16	\$24,644.85	\$20,223.50	\$1,620,557.39
1876	210,032,975.26	16,491.42	16,175.26	1,065,002.20
1877	242,885,375.14	24,996.58	29,704.43	1,278,903.86
1878	215,151,458.56	37,649.20	16,394.60	384,372.22
1879	157,655,844.96	22,148.42	9,906.35	329,323.34
1880	61,586,475.68	6,461.30	9,868.97	305,432.14
1881	59,650,259.43	13,231.38	6,618.25	569,971.06
1882	76,089,327.48	11,222.13	13,405.13	672,427.09
1883	102,582,656.73	8,092.09	10,103.35	727,282.98
1884	126,220,881.34	6,060.30	3,785.60	455,333.05
1885	150,257,840.01	17,060.07	6,445.25	329,249.19
1886	130,296,606.82	25,523.97	8,246.65	277,194.78
1887	87,689,687.15	10,404.07	22,356.00	464,413.45
1888	99,046,534.34	14,749.28	2,741.70	806,396.48
1889	89,037,811.75	4,048.62	6,836.85	811,835.55
Total	1,960,710,494.81	248,794.68	182,811.89	10,097,694.78

Fiscal year.	Rejected.	Counterfeit.	Express charges.	Net proceeds.
1875	\$15,028.12	\$3,741.00	.....	\$152,891,855.00
1876	7,709.22	5,188.00	.....	208,955,392.00
1877	4,755.91	5,634.00	.....	241,591,373.52
1878	3,997.13	4,008.00	.....	212,780,335.81
1879	6,282.58	3,016.00	\$25,842.15	157,303,622.96
1880	7,870.23	3,846.75	9,938.41	61,255,980.48
1881	22,763.37	4,324.50	3,345.03	59,056,468.69
1882	3,832.35	4,151.00	1,152.09	75,405,581.95
1883	4,337.62	4,559.50	725.84	101,843,739.53
1884	3,365.77	3,770.50	523.54	125,760,169.18
1885	3,636.49	3,560.00	612.25	149,931,396.90
1886	3,822.28	2,720.00	526.96	130,029,625.12
1887	2,554.23	2,924.00	573.58	87,213,269.96
1888	1,979.40	2,722.00	716.62	98,246,727.42
1889	2,178.72	2,191.50	957.18	88,217,860.57
Total	94,113.42	56,356.76	44,913.65	1,950,483,399.00

No. 45.—MODE OF PAYMENT FOR NOTES REDEEMED BY THE NATIONAL BANK
REDEMPTION AGENCY, BY FISCAL YEARS, TO JUNE 30, 1889.

Fiscal year.	Transfer checks.	United States currency.	Fractional silver coin.	Standard silver dollars.
1875	\$58,825,756.00	\$50,858,842.00		
1876	92,374,801.00	40,120,338.00		
1877	95,212,743.45	34,588,129.15	\$468,974.00	
1878	75,361,427.23	23,046,418.44	549,645.40	
1879	51,748,253.06	14,617,619.41	52,178.90	\$96,683.32
1880	10,852,505.63	21,174,826.66	28,230.59	174,831.85
1881	22,415,972.28	19,567,744.21	85,164.56	215,045.27
1882	32,992,144.72	23,222,831.83	246,447.42	269,018.44
1883	56,018,447.71	23,668,064.66	296,257.79	242,518.37
1884	77,991,916.83	24,080,304.62	158,127.60	1,015,519.10
1885	105,840,234.80	19,236,730.27	135,773.22	482,500.35
1886	74,140,555.26	9,204,752.76	103,843.62	451,194.22
1887	39,996,984.07	15,657,298.62	97,670.41	248,970.92
1888	53,463,333.36	19,280,725.65	90,684.97	202,537.79
1889	49,660,676.83	18,289,439.13	91,265.70	144,318.19
Total	896,883,752.13	356,614,065.41	2,404,264.18	3,544,037.82

Fiscal year.	Counter redemptions.	Credit in general account.	Credit in redemption accounts.	Total.
1875	\$100,000.00	\$24,066,844.00	\$19,040,413.00	\$152,891,855.00
1876	4,738,979.00	19,078,209.00	52,643,065.00	208,955,392.00
1877	6,675,000.00	12,789,757.00	91,856,769.92	241,591,373.52
1878	2,661,021.00	12,600,083.76	98,552,739.98	212,780,335.81
1879	5,089,222.80	35,148,181.38	50,581,484.09	157,303,622.96
1880	3,883,417.60	18,218,070.37	6,924,097.88	61,255,980.48
1881	3,322,607.00	8,936,232.92	4,313,702.36	59,058,468.60
1882	4,033,402.40	10,106,238.45	4,534,598.69	75,405,581.95
1883	3,941,638.00	12,428,602.86	5,248,120.14	101,843,739.53
1884	3,826,293.00	12,960,221.66	5,727,786.37	125,760,169.18
1885	3,848,090.50	13,944,370.50	6,443,697.26	140,931,396.90
1886	3,385,485.00	31,007,087.30	6,727,706.96	130,029,625.12
1887	4,200,654.50	24,768,344.79	2,243,346.65	87,213,269.96
1888	3,229,772.00	20,149,324.00	1,830,349.65	98,246,727.42
1889	3,280,275.50	15,589,994.27	1,152,890.95	88,217,860.57
Total	61,415,858.30	271,800,652.26	357,820,768.90	1,950,483,399.00

No. 46.—DISPOSITION MADE OF THE NOTES REDEEMED BY THE NATIONAL BANK
REDEMPTION AGENCY, BY FISCAL YEARS, TO JUNE 30, 1889.

Fiscal year.	Returned to banks of issue.	Delivered to the Comptroller of the Currency.				Deposited in Treasury.	Balance on hand.
		Five per cent. account.	Redncing account.	Liquidat- ing account.	Failed account.		
1875	\$15,213,500	\$115,109,445				\$17,532,008.00	\$5,036,902.00
1876	97,478,700	78,643,155				29,927,900.00	7,942,539.00
1877	151,070,300	62,518,600				24,439,700.00	11,505,312.52
1878	152,497,300	51,585,400				11,852,100.00	8,410,848.33
1879	112,411,800	40,204,700				9,313,382.00	3,784,589.29
1880	24,980,500	29,861,700				7,100,386.00	3,097,983.77
1881	6,763,600	40,080,700				12,466,045.00	2,844,107.37
1882	3,801,500	53,838,500				16,978,700.00	3,630,989.32
1883	15,572,100	59,875,000	\$17,642,809.00	\$1,146,889.00		4,674,927.00	6,562,943.85
1884	26,255,500	72,260,700	20,486,304.00	2,869,060.00		3,589,808.00	6,861,741.03
1885	45,634,800	72,669,700	20,692,213.00	5,236,257.00		5,769,080.00	6,791,087.93
1886	46,701,100	54,532,935	14,311,170.00	13,412,608.50		4,022,497.50	3,840,402.05
1887	20,786,640	30,506,030	19,647,970.50	16,687,549.50		1,259,942.60	2,165,539.41
1888	17,453,780	25,843,765	20,008,271.00	20,662,140.25	\$398,580.20	275,350.30	6,770,380.08
1889	17,084,590	27,443,340	28,159,373.50	17,807,773.90	418,974.50	114,970.00	3,959,218.75
Total	753,645,710	814,973,670	149,948,171.00	77,822,278.15	817,654.70	149,316,796.40	

No. 47.—DEPOSITS, REDEMPTIONS, AND TRANSFERS AND REPAYMENTS, ON ACCOUNT OF NATIONAL BANKS FAILED, IN LIQUIDATION, AND REDUCING CIRCULATION, BY FISCAL YEARS, TO JUNE 30, 1889, AND BALANCE OF THE DEPOSITS AT THE CLOSE OF EACH YEAR.

Fiscal year.	Deposits.	Redemptions.	Transfers and repayments.	Balance.
<i>Failed.</i>				
1867	\$44,000.00	\$87,230.00		
1868	648,171.95	584,732.65		\$20,189.30
1869	653,220.20	419,978.90		253,430.60
1870	27,732.00	122,227.60		158,935.00
1871	96,200.60	104,159.50		150,985.10
1872	1,473,459.25	842,369.35		782,075.00
1873	474,701.25	818,627.00		458,140.25
1874	724,126.54	458,510.00		703,765.79
1875	1,434,065.96	1,115,003.00		1,022,138.75
1876	586,635.00	770,818.80		837,854.95
1877	855,988.25	773,915.00		919,928.20
1878	598,104.50	752,497.50		765,535.20
1879	814,870.25	636,613.50		943,791.95
1880	217,008.00	382,116.50		778,683.45
1881	325,662.50	426,888.50		677,357.45
1882	975,729.25	533,504.50		1,119,582.20
1883	452,787.50	722,808.00		849,561.70
1884	634,780.00	625,212.00		859,129.70
1885	837,413.00	703,785.50	\$90,323.00	893,434.20
1886	885,440.00	608,707.00		1,170,167.20
1887	297,890.00	406,773.50	83,445.00	977,838.70
1888	581,338.00	437,793.20		1,121,383.50
1889	217,880.00	418,974.50		920,289.00
Total	13,867,013.00	12,753,956.00	182,768.00	
<i>In liquidation.</i>				
1867	37,490.00	5,600.00		31,890.00
1868	92,188.25	17,427.75		106,660.50
1869	112,600.00	38,430.50		180,730.00
1870	758,428.00	80,527.65		858,630.35
1871	2,920,861.00	1,203,367.50		2,576,123.85
1872	1,999,645.00	2,531,784.55		2,043,984.30
1873	1,858,620.00	2,423,151.00		1,479,453.30
1874	2,561,283.00	915,990.00	900.00	3,123,846.30
1875	3,316,721.00	1,974,954.00	2,000.00	4,463,613.30
1876	2,607,643.00	2,509,456.50		4,561,799.80
1877	1,878,016.00	2,405,317.00	29,662.00	4,004,836.80
1878	2,561,039.50	1,810,752.00	163,429.50	4,591,694.80
1879	2,569,228.00	1,554,086.50	179,594.00	5,427,242.30
1880	1,050,183.00	1,058,414.50		5,425,010.80
1881	1,281,961.00	1,144,906.40		5,562,065.40
1882	7,957,752.00	1,769,756.00	17,757.00	11,732,304.40
1883	7,284,980.00	4,595,593.00		14,421,691.40
1884	5,015,950.50	5,746,173.50	531,900.00	13,159,568.40
1885	12,684,354.00	7,066,228.50	109,793.00	18,667,902.90
1886	35,202,542.75	14,637,711.00	143,596.00	39,089,138.65
1887	31,435,378.25	17,313,545.00	91,229.00	53,119,742.90
1888	25,539,318.10	20,717,893.25	255,897.60	57,685,270.15
1889	3,386,676.00	17,807,773.90	21,660.00	43,242,512.25
Total	154,118,768.35	109,328,828.00	1,547,418.10	
<i>Reducing circulation.</i>				
1875	21,164,854.00	7,822,019.00	624,920.00	12,717,915.00
1876	29,300,469.00	21,044,412.00	401,266.00	20,572,706.00
1877	9,985,065.00	21,871,523.00	619,652.00	8,066,506.00
1878	5,080,650.00	9,446,626.00	260,337.00	4,440,283.00
1879	7,222,805.00	5,866,001.00	572,060.00	5,225,027.00
1880	13,042,896.00	4,961,385.00	172,611.00	13,133,927.00
1881	26,063,859.00	10,773,004.00	1,517,446.00	26,907,436.00
1882	15,522,365.00	14,505,553.00	3,719,612.00	24,204,843.00
1883	16,200,398.00	18,283,878.50	1,284,705.00	20,886,657.50
1884	25,389,470.00	20,486,304.00	440,400.50	25,349,423.00
1885	17,927,785.00	20,692,213.00	3,550,000.00	19,034,995.00
1886	16,514,285.00	14,311,170.00	1,248,710.00	19,989,400.00
1887	44,396,630.00	19,617,970.50	842,723.00	43,895,336.50
1888	20,400,030.00	29,068,271.00	2,140,905.50	33,146,190.00
1889	29,578,580.00	28,159,373.50	677,061.00	33,888,335.50
Total	298,790,241.00	246,829,496.50	18,072,409.00	

No. 47.—DEPOSITS, REDEMPTIONS, AND TRANSFERS AND REPAYMENTS, ON ACCOUNT OF NATIONAL BANKS FAILED, ETC.—Continued.

Fiscal year.	Deposits.	Redemptions.	Transfers and repayments.	Balance.
<i>Aggregate.</i>				
1867.....	\$81,490.00	\$92,830.00		\$126,849.80
1868.....	740,370.20	602,180.40		434,160.60
1869.....	765,720.20	458,409.40		1,017,565.35
1870.....	786,160.00	202,755.25		2,727,108.95
1871.....	3,017,070.60	1,307,527.00		2,826,059.30
1872.....	3,473,104.25	3,374,153.90		1,917,602.55
1873.....	2,333,321.25	3,241,778.00		3,827,612.09
1874.....	3,285,409.54	1,374,500.00	\$900.00	18,203,607.05
1875.....	25,916,640.96	10,912,666.00	626,820.00	26,972,360.75
1876.....	32,494,647.00	24,324,687.30	401,266.00	12,991,361.00
1877.....	12,719,069.25	25,050,765.00	649,314.00	9,797,513.00
1878.....	9,239,794.00	12,009,875.50	423,766.50	11,596,061.25
1879.....	10,606,903.25	8,056,701.00	731,654.00	19,337,621.25
1880.....	14,316,087.00	6,401,916.00	172,611.00	33,146,858.85
1881.....	27,671,482.50	12,344,798.90	1,517,446.00	37,056,729.60
1882.....	24,455,846.25	16,808,606.50	3,737,369.00	36,157,910.60
1883.....	23,938,165.50	23,552,279.50	1,284,705.00	39,596,332.10
1884.....	31,040,200.50	26,857,689.50	972,300.50	60,248,705.85
1885.....	31,449,552.00	28,462,225.00	3,759,116.00	97,992,918.10
1886.....	52,602,267.75	29,557,588.00	1,392,306.00	91,952,843.65
1887.....	76,129,898.25	37,368,289.00	1,017,397.00	78,051,136.75
1888.....	46,520,686.10	50,163,957.45	2,396,803.10	
1889.....	33,183,136.00	46,386,121.90	698,721.00	
Total.....	466,766,022.35	368,912,290.50	19,802,595.10	

No. 48.—DEPOSITS, REDEMPTIONS, ASSESSMENTS FOR EXPENSES, AND TRANSFERS AND REPAYMENTS, ON ACCOUNT OF THE FIVE PER CENT. REDEMPTION FUND OF NATIONAL BANKS, BY FISCAL YEARS, TO JUNE 30, 1889, AND BALANCE OF THE DEPOSITS AT THE CLOSE OF EACH YEAR.

Fiscal year.	Deposits.	Redemptions.	Assessments.	Transfers and repayments.	Balance.
1875.....	\$140,874,563.53	\$130,322,945.00		\$1,000,262.76	\$9,551,355.77
1876.....	177,485,074.44	176,121,855.00	\$290,965.37	1,634,644.11	8,988,965.73
1877.....	215,580,271.83	214,361,300.00	365,193.31	782,797.06	9,059,947.19
1878.....	205,308,371.37	203,416,400.00	357,066.10	530,180.92	10,064,671.54
1879.....	156,670,138.19	152,455,000.00	317,942.48	580,732.28	13,381,134.97
1880.....	56,512,201.10	54,837,600.00	240,949.95	789,961.25	14,024,824.87
1881.....	48,831,326.63	46,844,300.00	143,728.39	1,415,570.04	14,452,553.07
1882.....	58,941,777.64	57,644,500.00	126,212.12	978,047.02	13,745,571.56
1883.....	76,307,727.55	75,452,100.00	142,508.72	1,136,352.83	13,322,337.56
1884.....	98,883,599.17	98,553,100.00	150,611.53	1,314,180.15	12,188,045.05
1885.....	117,172,640.18	118,745,200.00	178,579.34	1,077,584.73	9,359,321.16
1886.....	103,359,393.61	100,794,895.00	175,522.15	1,552,680.34	10,185,617.23
1887.....	52,522,359.27	51,261,200.00	160,611.15	3,327,246.34	7,998,919.06
1888.....	43,290,223.72	43,379,185.00	135,180.53	1,219,493.34	6,525,281.91
1889.....	44,916,163.37	44,491,370.00	139,719.98	1,390,770.35	5,419,584.95
Total.....	1,595,755,831.60	1,568,680,950.00	2,924,791.12	18,739,505.53	

No. 49.—PACKAGES OF NATIONAL-BANK NOTES DELIVERED DURING THE FISCAL YEAR 1889.

Packages of assorted national-bank notes, fit for circulation, forwarded by express to national banks.....	14,153
Packages of assorted national-bank notes, unfit for circulation, delivered to the Comptroller of the Currency.....	96,866
Total.....	101,019

No. 50.—EXPENSES INCURRED IN THE REDEMPTION OF NATIONAL-BANK NOTES DURING THE FISCAL YEAR 1889.

Charges for transportation.....	\$42,413.56
Costs for assorting:	
Salaries.....	\$85,974.55
Printing and binding.....	1,291.21
Stationery.....	772.95
Contingent expenses.....	738.40
Total.....	131,190.67

No. 51.—MONTHLY RECEIPTS FROM CUSTOMS AT NEW YORK FROM APRIL, 1878, TO SEPTEMBER, 1889, AND PERCENTAGE OF EACH KIND OF MONEY RECEIVED

Month.	Receipts.	Gold coin.	Silver coin.	Gold certificates.	Silver certificates.	United States notes.
		<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>
1878—April (18th to 30th)...	\$3,054,364	0.6	0.1	95.4	2.6	1.3
May.....	6,617,137	6.2	0.8	75.7	15.8	1.5
June.....	6,065,828	5.4	0.1	60.1	32.6	1.8
Total.....	15,737,329	4.8	0.4	73.3	19.9	1.6
July.....	8,201,698	4.6	0.1	65.0	29.1	1.2
August.....	10,249,459	4.3	0.3	71.0	23.5	0.9
September.....	9,199,455	4.7	0.3	75.1	18.6	1.3
October.....	8,387,976	5.2	0.4	64.6	28.6	1.2
November.....	6,824,556	5.9	0.3	63.7	28.6	1.5
December.....	6,264,674	50.3	0.3	13.1	24.9	1.4
Total.....	49,127,818	12.0	0.3	61.3	25.2	1.2
1879—January.....	7,659,000	6.1	0.1	3.9	20.4	69.5
February.....	8,236,000	2.2	0.3	0.5	6.1	90.9
March.....	9,359,000	0.6	0.2	0.1	2.7	96.4
April.....	8,190,000	1.3	0.1	0.2	3.3	95.1
May.....	7,584,000	0.9	0.2	0.1	4.7	94.1
June.....	7,208,000	0.6	0.2	.....	6.2	93.0
Total.....	48,216,000	1.9	0.2	0.8	7.0	90.1
July.....	9,335,000	0.3	0.1	.....	15.1	84.5
August.....	10,565,000	0.4	0.3	.....	18.6	80.7
September.....	11,472,000	0.5	0.2	.....	20.8	78.5
October.....	10,979,000	19.5	0.1	.....	21.8	58.6
November.....	8,467,000	46.4	0.2	1.9	27.4	24.1
December.....	8,175,000	66.9	0.2	.....	23.4	9.5
Total.....	58,993,000	19.8	0.2	0.3	31.0	58.7
1880—January.....	11,969,000	68.3	0.2	.....	16.5	15.0
February.....	12,258,000	63.2	0.1	.....	21.8	14.9
March.....	14,477,000	69.0	0.1	.....	24.9	6.0
April.....	11,818,000	62.2	0.1	.....	29.7	8.0
May.....	9,852,000	52.1	0.2	.....	27.1	20.6
June.....	10,701,000	48.8	0.1	.....	32.9	18.2
Total.....	71,075,000	61.4	0.1	.....	25.3	13.2
July.....	13,301,000	57.7	0.1	.....	31.4	10.8
August.....	14,403,000	55.9	0.1	.....	37.8	6.2
September.....	12,859,000	49.9	0.1	.....	44.6	5.4
October.....	10,575,000	42.4	0.1	.....	51.9	5.6
November.....	9,081,000	45.0	0.1	.....	50.0	4.9
December.....	9,234,000	46.2	0.2	.....	47.8	5.8
Total.....	69,453,000	50.4	0.1	.....	42.9	6.6
1881—January.....	10,573,000	47.5	0.1	.....	45.1	7.3
February.....	11,221,000	44.5	0.1	.....	44.1	11.3
March.....	13,196,000	47.6	0.1	.....	47.1	5.2
April.....	11,684,000	44.5	0.1	.....	51.5	3.9
May.....	11,031,000	45.9	0.1	.....	50.9	3.1
June.....	11,013,000	39.3	0.1	.....	57.0	3.6
Total.....	68,738,000	45.0	0.1	.....	49.3	5.6
July.....	12,082,000	38.8	0.1	.....	57.9	3.2
August.....	15,206,000	43.5	0.1	.....	52.8	3.6
September.....	14,108,000	37.1	0.1	.....	60.7	2.1
October.....	13,019,000	35.8	0.1	.....	62.1	2.0
November.....	9,718,000	62.9	0.1	.....	33.8	3.2
December.....	10,973,000	77.1	0.1	.....	18.7	4.1
Total.....	75,106,000	47.6	0.1	.....	49.3	3.0
1882—January.....	13,393,000	72.9	0.1	.....	20.3	6.7
February.....	13,589,000	66.5	0.1	.....	24.8	8.0
March.....	14,000,000	75.6	0.1	.....	19.8	4.5
April.....	10,528,000	73.5	0.2	.....	22.2	4.1
May.....	11,986,000	70.7	0.2	.....	23.4	5.7
June.....	11,434,000	68.7	0.1	.....	23.4	7.8
Total.....	74,930,000	72.9	0.1	.....	21.2	5.8

No. 51.—MONTHLY RECEIPTS FROM CUSTOMS, ETC.—Continued.

Month.	Receipts.	Gold coin.	Silver coin.	Gold certificates.	Silver certificates.	United States notes.
		<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>
1882—July	\$13,730,000	66.5	0.1		24.8	8.6
August	10,487,000	46.1	0.1		43.2	5.6
September	14,695,000	38.8	0.1		55.5	5.6
October	13,101,000	18.2	0.1	42.2	32.1	7.4
November	9,939,000	10.3	0.1	63.9	16.2	9.5
December	10,381,000	5.3	0.1	69.1	18.7	6.8
Total	78,333,000	33.6	0.1	24.3	34.8	7.2
1883—January	12,574,000	4.2	0.1	72.1	15.7	7.9
February	12,194,000	3.9	0.1	75.1	15.9	5.0
March	12,435,000	0.6	0.1	73.7	13.1	6.6
April	9,199,000	10.3	0.1	65.5	17.7	5.9
May	8,153,000	0.7	0.1	62.2	26.1	6.9
June	13,630,000	0.1	0.1	69.4	20.2	7.0
Total	68,187,000	0.1	0.1	70.5	17.7	6.4
July	14,609,000	0.1	0.1	79.1	13.0	5.5
August	13,290,000	0.1	0.1	73.2	18.0	6.0
September	12,050,000	0.1	0.1	77.8	13.9	5.0
October	11,616,000	0.1	0.1	75.8	16.4	4.8
November	8,928,000	0.1	0.1	67.6	22.5	6.7
December	9,338,000	0.1	0.1	71.3	19.4	6.4
Total	69,831,000	0.1	0.1	74.7	16.7	5.7
1884—January	11,768,000	0.1	0.1	66.2	23.7	7.6
February	12,069,000	0.1	0.1	67.5	22.0	8.3
March	11,447,000	0.1	0.1	60.7	26.4	11.0
April	9,850,000	0.1	0.1	56.9	26.8	13.7
May	9,289,000	0.1	0.1	46.5	35.3	14.8
June	9,459,000	0.1	0.1	40.0	35.6	21.2
Total	63,882,000	0.1	0.1	57.3	27.8	12.3
July	13,111,000	0.1	0.1	48.1	32.4	17.8
August	12,828,000	0.1	0.1	44.4	32.3	21.9
September	11,992,000	0.1	0.1	32.4	31.4	34.5
October	10,369,000	0.1	0.1	23.6	32.1	42.4
November	7,717,000	0.1	0.1	18.3	42.2	37.5
December	8,087,000	0.1	0.1	17.9	44.0	36.3
Total	64,104,000	0.1	0.1	33.1	34.8	30.4
1885—January	10,306,000	0.1	0.1	26.6	40.5	31.7
February	10,461,000	0.1	0.1	31.4	32.3	35.4
March	11,281,000	0.1	0.1	39.7	34.5	25.0
April	9,983,000	0.1	0.1	38.1	41.3	19.6
May	9,523,000	0.1	0.1	43.0	37.4	18.8
June	9,644,000	0.1	0.2	32.5	33.3	33.3
Total	61,198,000	0.1	0.1	35.2	36.5	27.4
July	11,821,000	0.1	0.2	28.8	23.6	46.7
August	12,700,500	0.1	0.3	47.4	13.5	38.2
September	12,167,000	0.1	0.3	63.4	9.8	25.8
October	10,771,000	0.1	0.2	70.8	11.3	16.9
November	8,730,000	0.1	0.4	56.9	13.4	28.4
December	9,935,000	0.1	0.3	60.5	13.8	24.7
Total	66,124,500	0.1	0.3	54.6	14.3	30.1
1886—January	10,929,000	0.6	0.3	53.3	14.8	31.0
February	11,704,000	0.4	0.2	43.3	8.8	47.3
March	12,512,000	0.6	0.3	31.5	9.2	58.4
April	10,442,000	1.0	0.3	20.2	12.3	66.2
May	9,029,000	0.8	0.3	12.2	15.3	71.4
June	11,887,000	0.7	0.2	4.6	12.6	81.7
Total	66,503,000	0.7	0.3	27.5	12.2	50.3
July	12,606,000	0.7	0.3	2.9	11.3	84.8
August	14,834,000	0.7	0.4	16.5	8.9	73.5
September	12,944,000	0.6	0.3	67.3	9.3	22.5
October	11,583,000	0.7	0.3	70.8	12.0	16.2
November	10,175,000	1.1	0.3	69.3	12.2	17.1
December	10,546,000	1.2	0.3	66.7	15.5	16.3
Total	72,688,000	0.8	0.3	46.5	11.3	41.1

No. 51—MONTHLY RECEIPTS FROM CUSTOMS, ETC.—Continued.

Month.	Receipts.	Gold coin.	Silver coin.	Gold certificates.	Silver certificates.	United States notes.
		<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>
1887—January	\$11,808,000	0.9	0.4	67.8	16.2	14.7
February	13,112,000	0.4	0.2	74.2	10.1	15.1
March	14,212,000	0.8	0.3	74.5	11.4	13.0
April	11,556,000	1.1	0.3	71.6	13.4	13.6
May	10,900,000	1.0	0.4	72.4	14.1	12.1
June	11,840,000	1.3	0.3	72.6	12.0	13.8
Total	73,428,000	0.9	0.3	72.3	12.8	13.7
July	12,714,000	1.4	0.4	76.2	10.4	11.6
August	15,612,000	0.8	0.2	79.9	8.8	10.3
September	13,833,000	1.1	0.2	79.9	8.4	10.4
October	12,392,000	1.2	0.3	78.1	9.1	11.3
November	10,187,000	1.2	0.5	75.4	10.8	12.1
December	9,789,000	1.1	0.4	74.8	11.0	12.7
Total	74,527,000	1.1	0.3	77.7	9.6	11.3
1888—January	13,509,000	0.7	0.3	77.6	11.0	10.4
February	13,150,000	0.6	0.2	75.8	10.3	13.1
March	11,059,000	0.6	0.4	78.7	9.2	11.1
April	11,176,000	0.7	0.3	73.1	12.5	13.4
May	9,990,000	0.9	0.4	69.6	16.1	13.0
June	10,996,484	0.7	0.3	73.5	14.4	11.1
Total	69,880,484	0.7	0.3	74.9	12.1	12.0
July	14,163,486	0.4	0.2	83.0	8.3	8.1
August	13,860,960	0.5	0.1	87.6	5.5	6.3
September	12,138,658	0.4	0.2	89.1	4.4	5.9
October	11,973,438	0.4	0.2	89.5	3.6	6.3
November	9,610,437	0.3	0.2	87.2	5.4	6.9
December	10,966,445	0.2	0.2	86.3	4.1	9.2
Total	72,718,454	0.4	0.2	87.0	5.3	7.1
1889—January	14,037,625	0.1	0.1	83.0	6.2	10.6
February	12,954,030	0.1	0.1	85.1	5.3	9.4
March	13,422,511	0.1	0.1	87.5	3.1	9.2
April	11,962,153	0.1	0.1	88.8	2.7	8.3
May	11,096,791	0.2	0.1	81.5	5.9	12.3
June	10,697,716	0.1	0.1	74.5	6.5	18.8
Total	74,171,426	0.1	0.1	83.7	4.9	11.2
July	13,791,000	0.1	0.1	85.6	3.8	10.4
August	13,324,514	0.2	0.1	86.5	2.9	10.3
September	12,015,653	0.2	0.1	89.7	2.1	7.9

No. 52—SHIPMENTS OF SILVER COIN FROM TREASURY OFFICES AND MINTS, FROM JULY 1, 1885, TO JUNE 30, 1889, INCLUSIVE.

Office.	From July 1, 1888, to June 30, 1889.			Silver coin shipped from July 1, 1885, to June 30, 1888.	Total.
	Standard dollars.	Fractional silver.	Total.		
Washington	\$792,956.72	\$428,736.76	\$1,221,693.48	\$2,798,708.76	\$4,020,402.24
Baltimore	287,325.00	190,840.00	478,165.00	1,540,993.93	2,019,158.93
New York	2,270,489.55	1,193,189.41	3,463,678.96	13,876,080.91	17,339,759.87
Philadelphia	6,800.00	1,108,862.30	1,115,662.30	2,893,146.16	4,008,808.46
Boston	2,206,636.10	872,246.85	3,078,882.95	10,790,526.80	13,869,409.75
Cincinnati	2,406,478.33	875,488.11	3,281,966.44	8,735,379.47	12,017,345.91
Chicago	3,908,264.11	1,417,342.14	5,325,606.25	15,019,741.22	20,345,347.47
St. Louis	2,787,746.20	941,844.15	3,729,590.35	9,513,530.74	13,243,121.09
New Orleans	9,960.00	751,759.25	761,719.25	3,010,671.67	3,772,290.92
Total	14,676,656.01	7,780,308.97	22,456,964.98	68,178,679.66	90,635,644.64
San Francisco	2,352,345.00	541,469.00	2,893,814.00	6,035,355.00	8,929,169.00
Mint, Philadelphia	2,603,945.70	4,000.00	2,607,945.70	8,773,522.13	11,381,467.83
Mint, New Orleans	6,794,550.00	.....	6,794,550.00	19,298,591.55	26,093,141.55
Mint, San Francisco .....	.....	6,000.00	6,000.00	3,458,500.00	3,464,500.00
Total	9,398,495.70	10,000.00	9,408,495.70	31,530,613.68	40,939,109.38
Total shipments	26,427,496.71	8,331,777.97	34,759,274.68	105,744,648.94	140,503,923.02

NO. 53.—SHIPMENTS OF SILVER COIN SINCE JUNE 30, 1885, FROM THE TREASURY OFFICES AND MINTS, AND CHARGES THEREON FOR TRANSPORTATION.

Period.	From Treasury offices east of the Rocky Mountains, as per bills rendered.			From mints.		
	Amount.	Charges.	Per \$1,000.	Amount.	Charges.	Per \$1,000.
Fiscal year 1886.....	\$21,805,109.81	\$29,774.76	1.36	\$10,960,927.76	\$33,537.58	\$3.06
Fiscal year 1887.....	23,112,760.02	31,466.96	1.36	9,973,642.82	18,055.37	1.81
1887—July.....	1,945,583.99	3,355.22	1.73	384,993.20	680.19	1.77
August.....	2,694,881.69	4,011.85	1.49	832,997.15	1,809.97	2.17
September.....	3,533,255.63	5,660.53	1.60	2,179,993.95	3,487.47	1.60
October.....	2,916,164.47	4,537.69	1.55	2,135,987.10	3,029.90	1.41
November.....	2,403,198.69	3,425.57	1.42	1,787,497.40	2,701.95	1.51
December.....	2,032,238.31	3,048.15	1.50	1,149,995.65	1,601.15	1.39
1888—January.....	863,134.64	1,005.56	1.16	339,997.00	445.93	1.31
February.....	1,117,640.05	1,384.12	1.24	316,494.25	423.66	1.33
March.....	1,339,171.71	1,806.59	1.35	399,197.25	485.38	1.21
April.....	1,313,247.26	1,700.91	1.29	349,994.60	417.37	1.19
May.....	1,387,103.62	1,879.04	1.35	354,395.65	480.23	1.35
June.....	1,715,189.77	2,255.44	1.31	364,494.90	497.26	1.36
Fiscal year 1888.....	23,260,809.83	34,070.67	1.46	10,596,043.10	16,060.46	1.51
1888—July.....	1,657,557.60	2,076.42	1.25	329,996.50	431.43	1.31
August.....	2,361,917.73	3,129.16	1.32	606,495.70	986.05	1.62
September.....	3,141,210.62	5,204.91	1.66	1,604,498.00	2,763.61	1.72
October.....	3,125,278.28	5,173.59	1.65	1,790,539.40	2,980.24	1.61
November.....	2,046,179.77	2,882.74	1.40	1,327,490.15	2,014.10	1.52
December.....	2,144,713.60	3,105.61	1.45	1,396,995.20	2,281.75	1.63
1889—January.....	721,822.52	2,080.48	2.88	306,997.40	408.34	1.33
February.....	1,083,935.87	1,349.66	1.24	351,499.00	518.85	1.48
March.....	1,440,421.39	1,926.87	1.34	420,495.00	581.50	1.38
April.....	1,443,200.45	3,893.97	2.75	371,996.35	479.58	1.32
May.....	1,495,679.80	1,795.53	1.20	480,997.70	586.26	1.22
June.....	1,789,547.35	2,141.48	1.20	420,497.30	553.31	1.31
Fiscal Year 1889.....	22,456,964.98	34,860.22	1.55	9,408,495.70	14,585.02	1.55

Period.	From sub-treasury at San Francisco, as per bills rendered.			Total.		
	Amount.	Charges.	Per \$1,000.	Amount.	Charges.	Per \$1,000.
Fiscal year 1886.....	\$795,000.00	\$4,508.65	\$5.67	\$33,561,037.57	\$67,820.99	\$2.02
Fiscal year 1887.....	2,110,500.00	12,831.05	6.08	35,190,902.84	62,353.38	1.77
1887—July.....	317,240.00	1,861.65	5.86	2,647,822.19	5,897.06	2.23
August.....	395,740.00	2,483.00	6.27	3,923,618.84	8,304.82	2.12
September.....	364,250.00	2,376.10	6.52	6,077,499.58	11,524.10	1.89
October.....	289,400.00	2,020.65	6.98	5,341,551.57	9,588.24	1.79
November.....	227,250.00	1,479.90	6.51	4,417,946.09	7,607.42	1.72
December.....	268,770.00	1,759.20	6.17	3,451,003.96	6,408.50	1.86
1888—January.....	169,990.00	1,152.10	6.77	1,373,121.64	2,603.59	1.90
February.....	143,710.00	879.50	6.12	1,577,844.30	2,687.28	1.70
March.....	249,920.00	1,512.70	6.05	1,988,288.96	3,804.67	1.91
April.....	219,140.00	1,232.85	5.62	1,882,381.86	3,351.13	1.78
May.....	209,925.00	1,342.05	6.41	1,950,824.27	3,701.32	1.90
June.....	275,120.00	1,826.85	6.64	2,354,804.67	4,579.55	1.94
Fiscal year 1888.....	3,129,855.00	19,926.55	6.37	36,986,707.93	70,057.68	1.89
1888—July.....	297,980.00	2,033.35	6.82	2,285,034.10	4,541.20	1.99
August.....	317,040.00	2,050.10	6.47	3,285,453.43	6,165.31	1.88
September.....	314,110.00	2,157.70	6.87	5,059,816.62	10,126.22	2.00
October.....	298,930.00	2,478.35	8.29	5,214,747.68	10,632.18	2.04
November.....	240,810.00	1,777.75	7.38	3,614,479.92	6,674.59	1.85
December.....	209,800.00	1,465.85	6.99	3,751,508.80	6,853.21	1.82
1889—January.....	125,480.00	790.35	6.30	1,154,299.92	3,279.17	2.84
February.....	176,920.00	1,099.55	6.21	1,612,354.87	2,968.06	1.84
March.....	180,050.00	1,081.20	6.01	2,040,966.39	3,589.37	1.76
April.....	215,180.00	1,373.30	6.38	2,036,376.80	5,846.85	2.87
May.....	212,255.00	1,501.55	7.08	2,188,932.50	3,883.34	1.77
June.....	305,259.00	2,055.05	6.73	2,515,303.65	4,749.84	1.89
Fiscal year 1889.....	2,893,814.00	19,864.10	6.86 ^a	34,759,274.68	69,309.34	1.99

NO. 54.—UNITED STATES NOTES IN THE TREASURY AND CERTIFICATES OF DEPOSIT, ACT OF JUNE 8, 1872, IN THE TREASURY AND IN CIRCULATION, AT THE END OF EACH MONTH, FROM MARCH, 1878, TO SEPTEMBER, 1899.

Month.	Total United States notes in Treasury.	Certificates of deposit in Treasury.	Certificates of deposit in circulation.	Net United States notes in Treasury.
1878—March.....	\$47,327,341.75	\$2,810,000	\$22,585,000	\$24,742,341.75
April.....	49,521,372.12	920,000	27,835,000	21,686,372.12
May.....	56,695,892.66	235,000	36,955,000	19,740,892.66
June.....	62,020,120.73	570,000	46,245,000	15,775,120.73
July.....	67,105,859.19	460,000	51,120,000	15,985,859.19
August.....	68,348,254.36	1,460,000	47,815,000	20,533,254.36
September.....	63,049,339.67	1,345,000	39,545,000	23,504,339.67
October.....	64,175,605.84	180,000	35,660,000	28,515,605.84
November.....	63,655,404.16	2,120,000	35,070,000	28,585,404.16
December.....	59,582,505.38	1,510,000	32,190,000	26,392,505.38
1879—January.....	62,463,706.94	755,000	40,445,000	22,018,706.94
February.....	72,650,231.65	9,425,000	36,675,000	35,975,231.65
March.....	67,370,677.54	2,580,000	25,145,000	42,225,677.54
April.....	61,998,485.16	1,140,000	30,905,000	31,093,485.16
May.....	69,142,335.67	1,155,000	25,880,000	43,262,335.67
June.....	66,015,969.62	1,450,000	29,355,000	36,660,969.62
July.....	63,791,465.73	590,000	40,250,000	23,541,465.73
August.....	70,597,606.37	960,000	34,375,000	36,222,606.37
September.....	48,173,254.41	1,975,000	29,240,000	18,933,254.41
October.....	37,522,567.20	2,315,000	20,195,000	17,327,567.20
November.....	29,973,454.09	685,000	13,585,000	16,388,454.09
December.....	22,660,493.88	425,000	10,090,000	12,570,493.88
1880—January.....	24,299,562.45	215,000	12,685,000	11,614,562.45
February.....	26,149,093.12	670,000	11,095,000	15,054,093.12
March.....	24,080,080.79	175,000	8,320,000	15,760,080.79
April.....	26,474,279.79	175,000	8,985,000	17,489,279.79
May.....	30,833,019.97	600,000	12,650,000	18,183,019.97
June.....	33,020,559.11	360,000	14,235,000	18,785,559.11
July.....	34,099,123.52	590,000	15,075,000	19,024,123.52
August.....	31,649,849.33	105,000	11,205,000	20,444,849.33
September.....	27,148,612.89	90,000	9,885,000	17,263,612.89
October.....	22,418,992.71	150,000	8,625,000	13,793,992.71
November.....	19,574,937.36	75,000	8,450,000	11,124,937.36
December.....	15,741,818.06	25,000	6,980,000	8,761,818.06
1881—January.....	19,181,616.35	.....	8,630,000	10,551,616.35
February.....	22,206,600.52	325,000	7,640,000	14,566,600.52
March.....	21,238,197.63	240,000	6,565,000	14,773,197.63
April.....	22,927,086.33	40,000	8,255,000	14,672,086.33
May.....	26,922,304.87	.....	10,860,000	16,062,304.87
June.....	30,204,092.45	275,000	11,650,000	18,554,092.45
July.....	29,624,908.88	215,000	10,525,000	19,099,908.88
August.....	29,320,869.01	175,000	9,450,000	19,870,869.01
September.....	27,130,132.07	210,000	8,105,000	19,025,132.07
October.....	26,281,768.66	35,000	8,275,000	18,006,768.66
November.....	26,401,078.19	55,000	8,990,000	17,411,078.19
December.....	25,992,799.99	50,000	9,540,000	16,452,799.99
1882—January.....	28,714,394.46	70,000	11,330,000	17,384,394.46
February.....	29,701,850.17	105,000	11,445,000	18,256,850.17
March.....	28,371,415.21	125,000	10,925,000	17,446,415.21
April.....	28,627,824.31	215,000	10,990,000	17,637,824.31
May.....	31,938,690.18	265,000	12,065,000	19,873,690.18
June.....	34,670,589.08	75,000	13,245,000	21,425,589.08
July.....	34,969,589.86	610,000	12,220,000	22,749,589.86
August.....	35,883,940.65	185,000	11,815,000	24,068,940.65
September.....	31,948,158.41	130,000	10,540,000	21,408,158.41
October.....	29,689,196.17	110,000	9,855,000	19,834,196.17
November.....	30,591,392.21	10,000	9,835,000	20,756,392.21
December.....	28,454,394.86	10,000	9,575,000	18,879,394.86
1883—January.....	33,592,236.55	60,000	12,450,000	21,162,236.55
February.....	32,744,817.28	210,000	11,130,000	21,614,817.28
March.....	29,878,561.26	250,000	9,465,000	20,413,561.26
April.....	30,969,623.27	55,000	10,050,000	20,919,623.27
May.....	33,471,824.57	15,000	11,790,000	21,681,824.57
June.....	36,498,839.42	315,000	13,060,000	23,438,839.42
July.....	37,632,646.03	25,000	12,885,000	24,747,646.03
August.....	37,791,765.88	90,000	12,055,000	25,736,765.88
September.....	37,194,420.01	75,000	11,870,000	25,324,420.01
October.....	37,113,037.33	75,000	12,545,000	24,568,037.33
November.....	39,874,644.35	100,000	14,365,000	25,509,644.35
December.....	39,644,248.72	80,000	14,480,000	25,164,248.72
1884—January.....	42,156,188.89	45,000	16,835,000	25,321,188.89
February.....	45,808,622.26	90,000	18,125,000	27,683,622.26
March.....	45,904,652.22	520,000	14,955,000	30,949,652.22
April.....	45,765,833.28	105,000	14,920,000	30,845,833.28
May.....	38,731,840.75	20,000	11,030,000	27,701,840.75

NO. 54.—UNITED STATES NOTES IN THE TREASURY AND CERTIFICATES OF DEPOSIT, ACT OF JULY 8, 1872, ETC.—Continued.

Month.	Total United States notes in Treasury.	Certificates of deposit in Treasury.	Certificates of deposit in circulation.	Net United States notes in Treasury.
1884—June	\$40,133,801.75	\$195,000	\$12,190,000	\$27,393,801.75
July	42,727,989.53	65,000	13,165,000	29,562,989.53
August	40,843,553.52	150,000	14,270,000	26,573,553.52
September	36,524,872.86	315,000	15,630,000	20,894,872.86
October	33,942,171.85	85,000	17,770,000	16,172,171.85
November	32,200,683.43	120,000	22,575,000	9,625,683.43
December	36,499,575.42	160,000	24,760,000	11,739,575.42
1885—January	45,958,468.83	45,000	30,085,000	13,873,468.83
February	45,926,821.53	380,000	30,200,000	18,726,821.53
March	46,683,288.39	1,005,000	26,210,000	20,473,288.39
April	46,865,690.08	50,000	25,400,000	21,465,690.08
May	50,417,109.15	315,000	26,925,000	23,492,109.15
June	45,047,378.94	200,000	29,585,000	15,462,378.94
July	48,418,996.74	260,000	31,420,000	16,998,996.74
August	55,658,656.00	695,000	30,865,000	24,793,656.00
September	51,129,332.35	695,000	23,185,000	27,944,332.35
October	45,695,341.21	410,000	18,145,000	27,550,341.21
November	43,290,642.91	210,000	17,555,000	25,735,642.91
December	41,731,200.11	265,000	13,790,000	27,941,200.11
1886—January	47,890,388.92	260,000	14,590,000	33,300,388.92
February	47,197,291.92	385,000	14,920,000	32,277,291.92
March	42,214,484.54	840,000	11,925,000	30,289,484.54
April	37,603,774.09	225,000	11,515,000	26,088,774.09
May	40,244,098.33	585,000	13,855,000	26,889,098.33
June	41,118,316.79	250,000	18,250,000	22,868,316.79
July	41,044,142.44	470,000	19,105,000	21,939,142.44
August	46,774,647.22	1,510,000	11,195,000	35,579,647.22
September	44,224,080.83	150,000	7,705,000	36,519,080.83
October	38,107,305.27	20,000	7,740,000	30,367,305.27
November	36,573,188.34	280,000	7,025,000	29,548,188.34
December	29,679,325.78	200,000	6,510,000	23,169,325.78
1887—January	33,003,681.60	100,000	8,720,000	24,283,681.60
February	33,869,201.91	250,000	8,180,000	25,689,201.91
March	28,294,937.58	410,000	7,135,000	21,159,937.58
April	28,575,473.87	160,000	8,350,000	20,225,473.87
May	30,757,376.30	410,000	8,990,000	21,767,376.30
June	28,783,796.79	310,000	8,770,000	20,013,796.79
July	28,093,739.92	350,000	8,460,000	19,633,739.92
August	28,287,538.90	420,000	7,130,000	21,157,538.90
September	24,145,212.17	150,000	6,535,000	17,610,212.17
October	22,476,066.74	170,000	7,215,000	15,261,066.74
November	23,153,220.39	320,000	6,835,000	16,318,220.39
December	22,409,424.94	130,000	6,985,000	15,424,424.94
1888—January	28,660,468.63	280,000	10,645,000	18,015,468.63
February	33,482,086.72	440,000	11,215,000	22,267,086.72
March	33,085,622.59	650,000	8,915,000	24,170,622.59
April	39,046,614.30	100,000	10,555,000	28,491,614.30
May	46,158,199.81	470,000	12,220,000	33,928,199.81
June	52,398,204.07	250,000	14,415,000	37,983,204.07
July	55,030,739.84	100,000	15,205,000	39,825,739.84
August	56,225,392.78	90,000	14,645,000	41,580,392.78
September	53,358,963.25	580,000	12,730,000	40,628,963.25
October	48,393,320.20	390,000	11,580,000	36,813,320.20
November	46,562,956.22	150,000	11,360,000	35,202,956.22
December	41,125,859.86	470,000	10,250,000	30,875,859.86
1889—January	43,361,498.18	95,000	13,915,000	29,446,498.18
February	45,220,510.98	280,000	15,920,000	29,300,510.98
March	39,501,231.12	510,000	14,450,000	25,051,231.12
April	38,350,136.89	110,000	14,580,000	23,770,136.89
May	43,940,387.13	270,000	16,150,000	27,790,387.13
June	46,336,085.23	240,000	16,735,000	29,601,085.23
July	47,939,366.81	30,000	17,575,000	30,364,366.81
August	48,870,935.08	460,000	16,545,000	32,325,935.08
September	36,445,258.22	770,000	15,275,000	21,170,258.22

NO. 55.—AMOUNT OF GOLD COIN AND BULLION IN THE TREASURY, AND OF GOLD CERTIFICATES OUTSTANDING, AT THE END OF EACH MONTH, FROM MARCH, 1878, TO SEPTEMBER, 1889.

Month.	Total gold in Treasury, coin and bullion.	Gold certificates in the Treas- ury cash.	Gold certifi- cates in circula- tion.	Net gold in Treasury, coin and bullion.
1878—March.....	\$120,106,317.17	\$7,179,200	\$50,704,200	\$69,402,117.17
April.....	120,012,781.64	9,032,660	45,948,840	74,063,941.64
May.....	122,917,907.88	31,235,300	21,246,300	101,671,607.88
June.....	128,460,202.87	19,469,320	24,897,680	103,562,522.87
July.....	132,014,619.41	18,170,420	23,852,980	108,161,639.41
August.....	134,548,036.53	20,794,220	17,222,180	117,325,856.53
September.....	136,036,302.20	9,392,920	23,433,680	112,602,622.20
October.....	140,872,154.79	9,901,520	22,906,480	117,965,674.79
November.....	142,400,135.29	9,845,120	24,117,780	118,282,355.29
December.....	135,382,639.42	391,420	21,189,280	114,193,359.42
1879—January.....	133,756,906.65	544,020	17,082,680	116,674,226.65
February.....	133,265,559.43	400,220	16,379,280	116,886,279.43
March.....	133,416,125.85	50,740	16,253,960	117,162,165.85
April.....	134,520,140.48	62,140	15,710,460	118,809,680.48
May.....	136,080,260.14	33,580	15,380,120	121,300,140.14
June.....	135,236,474.62	133,880	15,279,820	119,956,654.62
July.....	135,517,483.25	43,800	15,196,900	120,320,583.25
August.....	141,546,390.52	120,000	15,008,700	126,537,690.52
September.....	169,606,995.03	67,700	14,843,200	154,763,795.03
October.....	171,517,713.65	213,400	14,377,600	157,140,113.65
November.....	160,443,436.80	183,740	13,195,460	147,247,976.80
December.....	157,790,321.84	740,960	11,596,140	146,194,181.84
1880—January.....	153,690,026.43	61,100	10,350,000	143,340,026.43
February.....	146,750,758.04	327,300	9,755,000	136,995,458.04
March.....	144,010,551.50	611,500	8,244,000	135,765,551.50
April.....	138,783,440.08	173,800	8,056,800	130,726,640.08
May.....	128,709,496.51	39,800	8,010,300	120,689,196.51
June.....	126,145,427.20	40,700	7,963,800	118,181,527.20
July.....	123,126,645.54	39,600	7,852,000	115,274,645.54
August.....	127,079,279.45	36,800	7,661,100	120,018,179.45
September.....	135,244,333.65	31,600	7,480,100	127,764,233.65
October.....	140,725,952.74	6,800	7,447,700	133,278,252.74
November.....	151,862,519.38	19,120	7,381,380	143,981,139.38
December.....	156,742,095.77	130,500	6,528,380	150,213,715.77
1881—January.....	154,544,209.15	50,080	6,491,400	148,052,809.15
February.....	173,038,253.01	312,080	6,229,400	166,808,853.01
March.....	173,668,163.08	142,900	6,028,900	167,639,263.08
April.....	170,319,754.53	1,400	5,961,200	164,358,554.53
May.....	163,770,158.17	36,320	5,876,280	157,893,878.17
June.....	163,171,661.25	23,400	5,759,520	157,412,141.25
July.....	154,911,475.21	1,700	5,748,120	149,163,355.21
August.....	169,496,521.94	3,800	5,397,120	164,098,401.94
September.....	174,361,344.52	9,600	5,239,320	169,122,024.52
October.....	172,989,829.17	3,700	5,204,220	167,785,609.17
November.....	178,225,303.41	8,300	5,199,620	173,025,683.41
December.....	172,617,467.38	.....	5,188,120	167,429,347.38
1882—January.....	165,152,788.62	7,900	5,180,220	159,972,568.62
February.....	173,757,874.07	15,800	5,172,320	168,585,554.07
March.....	166,457,356.93	.....	5,166,920	161,290,436.93
April.....	155,069,102.18	1,000	5,071,120	149,997,982.18
May.....	153,985,545.28	2,500	5,062,920	148,922,025.28
June.....	148,506,389.95	8,100	5,029,020	143,477,369.95
July.....	145,079,030.31	1,500	5,016,440	140,062,590.31
August.....	149,303,920.69	.....	4,992,040	144,311,880.69
September.....	152,739,106.43	.....	4,907,440	147,831,666.43
October.....	159,805,743.54	14,990,170	11,370,270	148,435,473.54
November.....	164,267,584.64	15,950,270	19,453,270	144,809,314.64
December.....	171,504,568.39	25,105,030	39,514,810	131,989,758.39
1883—January.....	173,317,834.35	25,107,300	47,669,640	125,648,194.35
February.....	177,661,630.86	32,296,270	42,554,470	135,107,160.86
March.....	184,752,713.90	31,525,210	43,444,510	141,308,203.90
April.....	187,837,441.93	32,935,420	48,395,200	139,439,241.93
May.....	193,310,043.00	23,869,000	59,591,940	133,718,103.00
June.....	198,078,567.68	22,571,270	59,807,370	138,271,197.68
July.....	202,774,035.16	23,883,440	60,068,600	142,705,435.16
August.....	204,172,975.33	28,445,200	54,547,540	149,625,435.33
September.....	206,130,543.10	27,480,300	55,014,940	151,115,603.10
October.....	209,429,939.90	31,252,760	52,076,180	157,353,759.90
November.....	216,133,327.54	27,035,300	58,897,620	157,235,707.54
December.....	219,014,739.63	27,446,780	63,585,140	155,429,599.63
1884—January.....	221,813,356.49	23,788,000	77,462,620	144,350,736.49
February.....	221,881,633.11	30,600,070	77,843,430	144,038,203.11
March.....	211,071,506.97	35,424,250	68,812,150	142,259,356.97
April.....	196,325,625.72	44,415,395	56,700,805	139,624,820.72
May.....	201,132,388.01	39,686,780	59,125,480	142,006,908.01

No. 55.—AMOUNT OF GOLD COIN AND BULLION IN THE TREASURY, AND OF GOLD CERTIFICATES OUTSTANDING, ETC.—Continued.

Month.	Total gold in Treasury, coin and bullion.	Gold certificates in the Treas- ury cash.	Gold certi- cates in circula- tion.	Net gold in Treasury, coin and bullion.
1884—June.....	\$204,876,594.15	\$27,246,020	\$71,146,640	\$133,729,954.15
July.....	210,539,550.98	26,525,830	91,491,990	119,048,060.98
August.....	214,483,657.17	29,701,980	92,017,940	122,465,717.17
September.....	217,904,042.81	33,546,960	87,389,660	130,514,382.81
October.....	222,536,360.43	32,477,750	87,865,570	134,670,790.43
November.....	231,389,360.85	26,701,060	93,374,290	138,015,070.85
December.....	234,975,851.95	26,343,730	93,287,420	141,688,431.95
1885—January.....	237,167,975.84	22,299,150	111,980,380	125,187,595.84
February.....	240,029,843.24	40,426,930	112,683,290	127,346,553.24
March.....	241,440,796.37	37,689,990	115,967,540	125,473,256.37
April.....	243,162,194.81	28,625,200	125,234,800	117,927,394.81
May.....	244,363,543.59	14,371,350	128,553,010	115,810,533.59
June.....	247,028,625.25	13,593,410	126,729,730	120,298,895.25
July.....	249,367,595.20	17,322,320	123,280,000	126,078,595.20
August.....	250,257,417.89	16,606,230	123,885,490	126,371,927.89
September.....	251,251,114.54	22,249,240	118,137,790	133,113,324.54
October.....	251,359,349.29	31,115,850	109,020,760	142,338,589.29
November.....	251,945,578.13	34,492,968	105,554,062	146,391,486.13
December.....	253,351,409.48	34,350,479	105,359,601	147,991,808.48
1886—January.....	251,371,561.58	24,060,709	115,284,951	136,086,610.58
February.....	249,801,087.53	33,671,010	105,637,050	144,164,037.53
March.....	242,155,167.40	46,797,927	90,775,643	151,379,524.40
April.....	240,580,532.67	52,396,875	84,715,225	155,868,307.67
May.....	236,424,734.21	51,735,670	80,120,025	156,304,709.21
June.....	232,831,123.91	55,129,870	76,044,375	156,793,748.91
July.....	233,651,522.45	52,258,360	74,718,517	158,833,005.45
August.....	235,430,635.24	48,693,980	77,698,347	157,732,238.24
September.....	242,609,018.37	40,654,320	84,691,807	157,917,211.37
October.....	246,832,148.40	36,878,458	88,294,960	158,537,179.40
November.....	254,450,853.57	34,469,694	80,520,633	163,930,220.57
December.....	268,128,018.47	27,485,804	87,215,006	170,912,413.47
1887—January.....	274,140,468.85	18,843,632	105,665,107	168,475,361.85
February.....	275,088,626.45	24,256,230	99,958,365	175,130,261.45
March.....	275,985,862.15	29,757,610	94,046,015	181,833,847.15
April.....	275,336,915.90	28,905,040	94,434,485	180,902,430.90
May.....	277,628,750.47	32,101,358	90,960,977	186,667,773.47
June.....	278,101,106.26	30,261,380	91,225,437	186,875,609.26
July.....	281,296,417.45	18,098,560	94,990,087	186,306,330.45
August.....	282,039,533.67	23,008,207	88,765,340	193,274,193.67
September.....	290,702,629.70	29,154,288	97,984,683	192,717,946.70
October.....	302,544,605.45	32,858,158	99,684,773	202,859,832.45
November.....	302,661,278.68	39,974,838	90,780,763	211,880,525.68
December.....	305,342,187.07	31,010,394	96,734,057	208,608,130.07
1888—January.....	307,809,155.27	20,668,210	104,853,971	202,955,184.27
February.....	309,567,826.88	26,962,168	96,697,913	212,869,913.88
March.....	310,772,202.63	29,651,464	81,953,949	218,818,253.63
April.....	312,801,287.15	20,853,500	99,561,293	213,239,994.15
May.....	309,882,858.81	33,574,110	109,581,730	200,301,128.81
June.....	313,753,616.80	22,135,780	119,887,370	193,866,240.80
July.....	326,551,392.34	30,234,688	131,959,012	194,562,280.34
August.....	331,133,430.44	36,591,356	124,750,394	206,383,036.44
September.....	332,551,305.52	25,516,410	134,838,190	197,713,115.52
October.....	331,688,233.11	26,163,492	140,613,658	191,074,575.11
November.....	328,603,361.29	37,441,932	129,264,228	199,339,133.29
December.....	324,773,666.56	36,127,702	120,888,448	203,885,218.56
1889—January.....	325,641,856.12	25,043,518	130,986,592	194,655,264.12
February.....	326,456,697.81	24,802,813	130,210,717	196,245,980.81
March.....	326,700,938.96	26,586,125	128,826,517	197,874,421.96
April.....	328,203,900.80	20,783,433	136,614,789	191,589,111.80
May.....	321,297,376.96	27,350,140	129,044,662	192,252,714.96
June.....	303,504,319.58	37,235,793	116,792,750	186,711,660.58
July.....	300,759,572.98	34,669,943	118,541,409	182,218,163.98
August.....	304,048,189.30	39,557,233	123,393,519	180,654,670.30
September.....	305,871,772.02	42,073,803	116,675,349	189,196,423.02

NO. 56.—AMOUNT OF STANDARD SILVER DOLLARS COINED, IN THE TREASURY, AND IN CIRCULATION, AND OF SILVER CERTIFICATES OUTSTANDING, AT THE END OF EACH MONTH FROM MARCH, 1873, TO SEPTEMBER, 1889.

Month.	Standard silver dollars coined.	Standard silver dollars in the Treasury.	Silver certificates in the Treasury cash.	Silver certificates in circulation.	Net standard silver dollars in Treasury after deducting silver certificates in circulation.	Standard silver dollars in circulation.
1873—March	\$1,001,500.	\$810,561	-----	-----	\$810,561	\$190,939
April	3,471,500	3,169,681	-----	\$63,000	3,106,681	301,819
May	6,486,500	5,950,451	\$314,710	27,330	5,923,121	536,049
June	8,573,500	7,718,357	1,455,520	7,080	7,711,277	855,143
July	10,420,500	9,550,236	2,647,940	-----	9,550,236	870,264
August	13,443,500	11,292,840	4,424,600	1,709,280	9,583,569	2,155,651
September	16,212,500	12,155,205	1,316,470	711,600	11,443,605	4,057,295
October	18,282,500	13,397,571	2,630,560	368,790	13,328,781	4,894,929
November	20,432,550	14,843,219	1,907,460	360,060	14,477,159	5,596,331
December	22,495,550	16,704,829	2,082,770	413,360	16,291,469	5,790,721
1879—January	24,555,750	17,874,457	2,170,840	400,340	17,474,117	6,681,293
February	26,687,750	19,505,767	1,976,320	331,860	19,173,907	7,181,883
March	28,774,950	21,558,894	2,074,830	251,700	21,307,194	7,210,056
April	31,155,950	23,094,563	1,779,340	197,680	23,496,833	7,401,387
May	33,485,950	26,181,045	1,922,820	444,140	25,736,905	7,304,905
June	35,801,000	28,147,361	2,052,470	474,480	27,732,871	7,653,649
July	37,451,000	29,131,801	2,014,680	711,170	28,350,631	8,299,190
August	40,238,050	30,678,464	1,970,960	1,304,890	29,373,574	9,559,586
September	42,634,100	31,559,870	3,045,130	1,176,720	30,383,150	11,074,230
October	45,206,200	32,322,634	4,531,479	1,604,371	30,718,263	12,883,566
November	47,705,200	32,839,207	5,173,188	1,894,722	30,944,485	14,865,993
December	50,055,650	33,168,064	4,888,658	3,824,252	29,343,812	16,887,586
1880—January	52,505,650	34,961,611	5,063,456	3,989,454	30,972,157	17,544,039
February	54,806,050	36,972,093	4,797,314	4,572,606	32,399,487	17,833,957
March	57,156,250	38,780,342	5,611,914	6,017,006	32,763,336	18,375,908
April	59,456,250	40,411,673	5,428,354	6,615,366	33,796,307	19,044,577
May	61,723,250	42,778,190	6,322,731	6,051,539	36,726,651	18,945,060
June	63,734,750	44,425,315	6,584,701	5,789,569	38,635,746	19,309,435
July	66,014,750	46,192,791	5,758,331	6,930,959	39,261,832	19,821,959
August	68,267,750	47,495,063	5,518,821	7,619,219	39,875,844	20,772,687
September	70,568,750	47,654,675	6,318,760	12,203,191	35,451,484	22,914,075
October	72,847,750	47,084,450	7,333,719	19,780,241	27,304,209	25,763,300
November	75,147,750	47,397,453	8,572,294	26,504,986	20,892,467	27,750,297
December	77,453,005	48,190,518	9,454,419	36,127,711	12,062,807	29,262,487
1881—January	79,753,005	50,235,102	9,985,583	36,814,637	13,420,465	29,617,903
February	82,060,005	52,939,460	10,856,463	37,027,797	15,911,663	29,120,545
March	84,359,505	55,176,158	10,733,085	39,445,815	15,730,343	29,183,147
April	86,659,505	58,044,826	11,522,208	39,157,932	18,886,894	28,614,679
May	88,959,505	60,518,273	11,988,710	38,784,540	21,733,733	28,441,232
June	91,372,705	62,544,722	12,055,801	39,110,729	23,433,993	28,827,983
July	93,622,705	64,246,302	11,181,088	40,802,802	23,443,410	29,376,403
August	95,922,705	65,948,344	11,516,432	46,061,878	19,886,466	29,974,361
September	98,322,705	66,092,667	11,559,730	52,590,180	13,502,487	32,230,038
October	100,672,705	66,576,378	7,488,900	58,838,770	7,737,068	34,096,327
November	102,972,705	68,017,452	7,089,880	59,573,950	8,443,502	34,955,253
December	105,380,980	69,589,937	6,359,910	62,315,320	7,274,617	35,791,043
1882—January	107,680,980	72,421,584	7,462,130	61,537,540	10,884,044	35,259,396
February	109,981,180	75,138,957	8,549,470	60,125,010	15,013,947	34,842,223
March	112,281,680	78,178,583	8,931,930	59,423,440	18,755,143	34,103,097
April	114,581,680	81,595,056	8,872,790	58,908,570	22,686,486	32,986,624
May	116,843,680	84,606,043	10,509,160	57,227,060	27,378,983	32,237,637
June	119,144,780	87,153,816	11,590,620	54,506,090	32,647,726	31,090,964
July	121,304,780	88,840,899	12,361,490	54,575,720	34,083,179	32,403,881
August	123,729,780	91,166,249	11,700,330	57,739,880	33,426,369	32,503,531
September	126,029,880	92,228,649	8,364,430	63,204,780	29,023,869	33,801,231
October	128,329,880	92,414,977	7,987,260	65,620,450	26,794,527	35,014,903
November	130,629,880	92,940,582	5,752,970	67,342,690	25,597,892	37,689,293
December	132,955,080	94,016,842	4,405,000	68,443,660	25,573,182	38,938,238
1883—January	135,405,080	97,530,969	4,306,650	68,438,820	29,092,149	37,874,111
February	137,805,080	100,261,444	5,268,550	68,027,420	32,234,024	37,543,636
March	140,205,690	103,482,305	6,865,340	70,759,991	32,722,314	36,723,394
April	142,555,690	106,366,348	8,887,260	71,884,071	34,482,277	36,189,351
May	144,905,690	108,898,977	8,305,940	71,727,391	37,171,586	36,006,722
June	147,255,890	111,914,019	15,996,145	72,620,686	39,293,333	35,241,850
July	149,680,890	113,057,052	15,642,730	73,728,681	39,228,371	36,629,847
August	152,020,890	114,320,197	17,276,820	75,375,161	38,945,036	37,700,702
September	154,370,890	114,587,372	15,668,280	78,921,961	35,665,411	39,763,527
October	156,720,940	116,036,450	14,214,760	85,334,381	30,702,069	40,684,459
November	159,070,940	117,768,966	13,806,610	87,976,201	29,792,765	41,301,983
December	161,425,119	119,449,385	13,180,890	96,717,721	22,731,664	41,975,734

No. 56.—AMOUNT OF STANDARD SILVER DOLLARS COINED, ETC.—Continued.

Date.	Standard silver dollars coined.	Standard silver dollars in the Treasury.	Silver certificates in the Treasury cash.	Silver certificates in circulation.	Net standard silver dollars in Treasury after deducting silver certificates in circulation.	Standard silver dollars in circulation.
1884—January	\$163,775,119	\$123,474,748	\$13,179,020	\$96,958,031	\$26,516,717	\$40,300,371
February	166,125,119	126,822,399	13,890,100	96,247,721	30,574,678	39,302,720
March	168,425,629	129,006,101	20,488,585	95,919,576	33,086,525	39,419,528
April	170,725,629	130,314,065	20,876,250	95,497,981	34,816,084	40,411,564
May	173,035,629	132,626,753	19,936,620	97,363,471	35,263,282	40,408,876
June	175,355,829	135,560,916	23,384,680	96,427,011	39,133,905	39,794,913
July	177,680,829	137,692,119	25,265,980	95,138,361	42,553,758	39,988,710
August	180,030,829	140,615,722	26,903,230	94,228,691	46,387,031	39,415,107
September	182,380,829	142,058,787	26,709,470	96,491,251	45,567,536	40,322,402
October	184,730,829	142,926,725	30,814,970	100,741,561	42,185,164	41,804,104
November	187,180,829	144,745,075	28,951,590	104,988,531	39,756,544	42,435,154
December	189,561,994	146,502,865	23,302,380	114,865,911	31,636,954	43,050,129
1885—January	191,947,194	150,632,154	27,337,890	113,858,811	36,773,343	41,315,404
February	194,247,194	153,561,007	29,951,880	111,467,951	42,093,056	40,686,187
March	196,607,394	156,698,482	30,861,615	112,820,226	43,878,256	39,998,012
April	199,107,394	159,441,034	32,141,140	109,443,948	49,997,088	39,666,360
May	201,509,231	162,244,855	35,575,590	105,085,186	57,159,669	39,264,376
June	204,884,381	165,413,112	38,370,700	101,530,946	63,882,166	38,471,269
July	205,784,381	166,499,948	40,340,980	98,872,106	67,627,842	39,284,433
August	208,259,381	166,854,215	42,712,890	96,079,296	70,774,919	41,405,166
September	210,759,431	165,483,721	31,722,990	93,656,716	71,827,005	45,275,710
October	213,259,431	163,817,342	31,906,514	93,146,772	70,670,570	49,442,069
November	215,759,431	165,568,018	32,034,464	92,702,642	72,885,376	50,191,413
December	218,259,761	165,718,190	31,164,311	93,179,465	72,538,725	52,541,371
1886—January	220,553,761	169,083,385	33,978,767	89,761,609	79,321,776	51,470,576
February	223,145,761	171,805,966	34,837,600	88,390,816	83,415,090	51,339,855
March	225,959,761	174,700,985	32,410,575	90,122,421	84,578,564	51,258,776
April	228,434,121	175,928,502	31,141,055	90,733,141	85,185,361	52,505,619
May	231,160,121	178,252,045	30,411,016	89,184,129	89,007,916	52,908,076
June	233,723,286	181,253,566	27,861,450	88,116,225	93,137,341	52,469,720
July	235,643,286	181,523,924	27,728,858	87,564,044	93,959,880	54,119,362
August	238,573,286	181,769,457	25,571,492	89,021,760	92,747,697	56,803,829
September	241,281,286	181,262,593	22,555,990	95,387,112	85,875,481	60,018,693
October	244,079,386	182,931,231	17,562,302	100,306,800	82,624,431	61,118,155
November	246,903,386	184,911,938	14,137,285	105,519,817	79,392,121	61,991,448
December	249,623,647	188,506,238	7,338,432	117,246,670	71,259,568	61,117,409
1887—January	252,503,647	193,963,783	6,737,388	118,183,714	75,760,069	58,539,864
February	255,453,647	198,112,760	5,466,347	121,130,755	76,982,005	57,340,887
March	258,474,027	201,672,372	6,212,849	131,936,489	69,741,883	56,801,055
April	261,524,027	205,788,822	5,007,700	137,740,430	68,048,392	55,735,205
May	264,474,027	209,052,567	5,289,164	139,143,328	69,909,239	55,421,460
June	266,990,117	211,483,970	3,425,133	142,118,017	69,385,953	55,506,147
July	267,440,117	211,528,891	4,209,659	144,166,141	67,362,750	55,911,226
August	270,250,117	213,212,448	5,996,443	147,876,385	65,336,063	57,037,069
September	273,390,157	213,043,796	3,919,841	154,354,826	58,688,970	60,346,361
October	276,816,157	214,175,532	3,451,494	160,713,957	53,461,575	62,640,625
November	280,144,157	215,882,443	4,413,446	168,149,274	47,733,169	64,261,714
December	283,140,357	218,917,539	6,339,570	176,855,423	42,062,116	64,222,818
1888—January	285,845,357	223,918,380	14,930,517	179,321,053	44,597,327	61,926,977
February	288,545,357	227,947,493	21,166,469	184,452,659	43,494,834	60,597,864
March	291,355,789	232,037,274	19,370,425	191,526,445	40,510,829	59,318,515
April	294,039,790	236,156,394	18,316,109	194,426,932	41,729,462	57,883,396
May	297,037,790	240,587,970	20,458,423	196,645,405	43,942,505	56,449,820
June	299,424,790	243,879,487	29,104,396	200,387,376	43,492,111	55,545,303
July	300,708,790	245,798,765	23,361,286	203,680,679	42,118,068	54,910,025
August	303,320,790	247,859,402	15,528,762	209,658,966	38,200,436	55,461,388
September	306,542,890	248,791,534	9,819,875	218,561,601	30,229,933	57,751,856
October	309,670,890	249,979,440	7,404,624	229,783,152	20,196,288	59,691,450
November	312,450,890	251,975,505	8,834,485	237,415,789	14,559,716	60,475,385
December	315,186,190	254,406,869	3,958,567	246,219,999	8,186,870	60,779,321
1889—January	318,186,190	259,811,329	4,717,113	245,337,438	14,473,891	58,374,861
February	320,946,490	263,514,586	5,717,898	246,628,953	16,885,633	57,431,904
March	323,776,515	267,286,176	4,760,236	251,263,379	16,022,497	56,490,339
April	326,974,515	271,326,743	3,451,830	254,939,203	16,387,540	55,647,772
May	330,188,540	275,484,223	6,205,089	255,537,810	19,946,413	54,704,317
June	333,422,650	279,084,683	5,527,301	257,102,445	21,982,238	54,337,967
July	334,602,650	280,382,395	5,651,271	259,567,125	20,825,270	54,220,255
August	337,502,650	282,583,864	6,141,570	268,580,626	14,003,238	54,918,786
September	340,357,650	282,983,550	3,878,052	276,619,715	6,363,835	57,374,100

NO. 57.—MOVEMENT AND EXPENSE OF MOVEMENT OF STANDARD SILVER DOLLARS, BY QUARTERS, TO JUNE 30, 1889.

Quarter ending—	Amount moved out at expense of the Government.	Amount moved into Treasury.	Amount in circulation at end of each quarter.	Expense of movement out.	Expense of movement to end of each quarter.	Expense per \$1,000 moved.	Expense per \$1,000 in circulation.
1878—March 31.....	\$570,939	\$380,000	\$190,939	\$2,100.70	\$2,100.70	\$3.68	\$11.02
June 30.....	6,468,122	5,803,918	855,143	15,625.23	17,725.93	2.42	20.73
September 30.....	8,642,540	5,440,388	4,057,295	18,284.37	36,010.30	2.18	9.02
December 31.....	8,269,319	6,535,893	5,790,721	70,376.43	106,986.73	8.51	18.47
1879—March 31.....	4,829,295	3,403,960	7,216,056	23,216.84	130,203.57	4.81	18.03
June 30.....	10,878,058	10,440,465	7,653,649	5,516.14	135,719.71	5.08	17.73
September 30.....	7,639,033	4,218,452	11,074,230	12,543.38	148,263.09	1.64	13.39
December 31.....	9,927,739	4,114,383	16,887,586	24,633.05	172,896.14	2.48	10.24
1880—March 31.....	6,236,378	4,748,056	18,375,908	9,985.88	182,892.02	1.60	9.95
June 30.....	7,775,649	6,842,122	19,309,435	11,856.02	194,748.04	1.52	10.09
September 30.....	9,993,817	6,389,177	22,914,075	21,433.28	216,181.32	2.15	9.43
December 31.....	11,094,984	4,746,572	29,262,487	29,062.23	245,243.55	2.62	8.38
1881—March 31.....	5,086,738	5,165,878	29,183,347	9,415.21	254,658.76	1.85	8.73
June 30.....	6,612,802	6,968,166	28,827,983	11,436.12	266,094.88	1.73	9.23
September 30.....	8,233,796	4,831,741	32,230,038	21,278.34	287,273.22	2.58	8.92
December 31.....	10,114,981	6,553,976	35,791,043	22,727.72	310,100.94	2.25	8.66
1882—March 31.....	5,296,132	6,984,078	34,103,097	9,364.29	319,465.23	1.77	9.37
June 30.....	4,332,536	6,444,669	31,990,964	11,432.45	330,897.68	2.64	10.34
September 30.....	8,884,766	7,074,499	33,801,231	20,781.51	351,679.19	2.34	10.40
December 31.....	18,491,704	13,354,697	38,938,238	20,031.60	371,710.79	1.08	9.55
1883—March 31.....	10,909,534	13,124,378	36,723,394	13,707.87	385,418.66	1.25	10.50
June 30.....	10,121,889	11,503,403	35,341,880	11,284.14	396,702.80	1.11	11.22
September 30.....	14,945,567	10,503,920	39,783,527	18,794.75	415,497.55	1.26	10.44
December 31.....	13,711,358	11,519,151	41,975,734	18,784.99	434,282.54	1.37	10.35
1884—March 31.....	10,626,842	13,183,048	39,419,528	9,200.89	443,883.43	.87	11.25
June 30.....	14,676,051	14,300,666	39,794,913	15,768.83	459,252.26	1.07	11.54
September 30.....	12,894,001	12,366,872	40,322,042	14,061.98	473,314.24	1.09	11.74
December 31.....	15,865,361	13,128,274	43,059,129	20,914.33	494,228.57	1.32	11.48
1885—March 31.....	12,100,366	15,160,583	39,998,912	11,296.50	505,525.07	.98	12.64
June 30.....	9,869,868	11,397,311	38,471,469	23,922.00	529,447.07	2.42	13.76
September 30.....	28,932,564	22,128,323	45,275,710	17,861.59	547,308.66	.62	12.09
December 31.....	39,758,456	32,492,595	52,541,571	167,268.87	714,577.53	4.21	13.60
1886—March 31.....	9,912,681	11,095,116	51,359,136	23,136.16	737,713.69	2.23	14.36
June 30.....	14,397,268	13,286,684	52,469,720	18,685.33	756,399.02	1.29	14.42
September 30.....	17,033,783	9,484,810	60,018,693	18,359.90	774,758.92	1.07	12.93
December 31.....	14,818,483	13,719,767	61,117,409	19,357.93	794,116.85	1.31	12.99
1887—March 31.....	15,437,441	19,753,195	56,801,655	16,929.27	811,046.12	1.10	14.28
June 30.....	11,827,983	13,123,491	55,506,147	14,196.36	825,242.48	1.20	14.87
September 30.....	19,953,100	15,112,886	60,346,361	19,106.94	844,349.42	.96	13.99
December 31.....	14,802,610	10,926,153	64,222,818	19,881.87	864,231.29	1.34	13.46
1888—March 31.....	12,917,794	17,822,097	59,318,515	14,372.08	878,693.37	1.11	14.81
June 30.....	7,835,852	11,609,064	55,545,303	10,012.18	888,615.55	1.28	16.00
September 30.....	22,063,240	19,857,187	57,751,356	31,167.78	919,783.33	1.41	15.93
December 31.....	48,619,746	45,591,781	60,779,321	56,308.15	976,091.48	1.16	16.06
1889—March 31.....	37,039,971	41,328,953	56,490,339	32,926.03	1,009,017.51	.89	17.86
June 30.....	6,460,276	8,632,648	54,337,967	11,515.00	1,020,532.51	1.78	18.78
Total.....	606,931,413	552,593,446	.....	1,020,532.51	.....	1.68	.....

No. 58.—AMOUNT OF FRACTIONAL SILVER COIN IN THE TREASURY AT THE END OF EACH MONTH FROM MAY, 1879, TO SEPTEMBER, 1889.

Month.	Amount.	Month.	Amount.
1879—May	\$6,813,589.32	1884—August	\$20,659,003.38
June	8,903,401.36	September	20,474,160.89
July	12,731,765.97	October	20,346,757.24
August	15,236,724.48	November	29,143,283.48
September	16,814,308.94	December	29,194,355.52
October	17,755,986.76	1885—January	29,001,104.54
November	18,432,478.13	February	30,244,336.12
December	18,881,629.15	March	30,632,326.20
1880—January	20,204,809.83	April	30,944,048.81
February	21,179,312.32	May	31,694,364.80
March	21,989,814.48	June	31,236,899.49
April	22,767,672.95	July	25,355,020.23
May	23,577,091.99	August	24,724,287.43
June	24,350,481.80	September	23,641,893.79
July	24,975,713.32	October	22,965,535.70
August	25,152,971.89	November	27,320,509.44
September	24,799,925.40	December	27,796,430.88
October	24,629,489.89	1886—January	29,013,993.71
November	24,653,530.37	February	28,811,037.49
December	24,769,057.32	March	28,822,637.63
1881—January	25,490,914.88	April	28,864,482.89
February	25,813,058.08	May	28,912,277.14
March	26,283,891.96	June	28,904,681.66
April	26,493,612.56	July	28,584,624.69
May	26,841,956.74	August	27,956,991.95
June	27,247,696.93	September	26,899,745.20
July	27,295,486.63	October	26,300,335.88
August	27,042,806.63	November	25,808,067.32
September	26,313,113.63	December	25,660,935.44
October	25,984,687.76	1887—January	26,323,524.61
November	25,918,252.00	February	26,482,472.31
December	25,963,641.48	March	26,601,613.74
1882—January	26,567,873.37	April	26,891,076.57
February	26,896,906.26	May	27,064,742.87
March	27,187,680.67	June	26,977,493.79
April	27,439,183.93	July	26,691,105.74
May	27,755,923.33	August	26,148,531.34
June	28,048,630.58	September	24,984,219.17
July	28,153,956.16	October	24,468,135.17
August	27,990,387.75	November	24,158,003.77
September	27,426,139.93	December	24,327,528.62
October	26,749,432.45	1888—January	25,019,973.04
November	26,544,544.43	February	25,355,431.80
December	26,521,692.20	March	25,566,279.65
1883—January	27,135,244.74	April	25,750,228.33
February	27,507,275.78	May	25,878,872.04
March	27,865,993.79	June	26,051,741.19
April	28,068,628.88	July	26,034,462.25
May	28,303,196.20	August	25,746,758.95
June	28,486,001.05	September	24,738,695.68
July	28,058,141.67	October	24,088,768.91
August	27,819,711.70	November	23,801,876.04
September	26,750,161.13	December	23,655,458.45
October	26,712,424.15	1889—January	24,449,597.49
November	26,969,614.40	February	24,715,021.38
December	27,224,128.33	March	24,921,003.84
1884—January	28,014,414.76	April	24,975,567.45
February	28,490,906.91	May	25,125,295.22
March	28,866,556.33	June	25,129,733.17
April	29,158,480.47	July	25,012,876.59
May	29,377,206.41	August	24,766,455.36
June	29,600,720.05	September	23,864,840.68
July	29,797,485.76		

NO. 59.—CHANGES DURING THE FISCAL YEAR 1889 IN THE FORCE EMPLOYED IN THE TREASURER'S OFFICE.

Total force in Treasurer's office June 30, 1888	283
Appointed.....	26
Transferred to Treasurer's office	15
	41
Died.....	4
Resigned.....	12
Removed.....	7
Transferred from Treasurer's office	19
	42
	1
Total force in Treasurer's office June 30, 1889	282

NO. 60.—APPROPRIATIONS MADE FOR, AND SALARIES PAID TO, THE FORCE EMPLOYED IN THE TREASURER'S OFFICE DURING THE FISCAL YEAR 1889.

Roll on which paid.	Appropriated.	Expended.	Balance unexpended.
Regular roll.....	\$273, 642. 04	\$270, 316. 62	\$2, 725. 42
Reimbursable: Force employed in redemption of national-bank notes	70, 970. 10	70, 039. 30	930. 80
Total.....	344, 612. 14	340, 955. 92	3, 656. 22

NO. 61.—NUMBER OF DRAFTS ISSUED ON WARRANTS DURING THE FISCAL YEAR 1889.

Class.	No.	Class.	No.
War.....	5, 708	Diplomatic.....	2, 433
Navy.....	2, 931	Internal revenue.....	2, 842
Interior.....	7, 337	Judiciary.....	5, 223
Interior civil.....	2, 369	Public debt.....	30
Customs.....	4, 217		
Treasury.....	7, 311	Total.....	40, 401

NO. 62.—LETTERS, TELEGRAMS, AND MONEY PACKAGES RECEIVED AND TRANSMITTED DURING THE FISCAL YEAR 1889.

Received by mail:	
Letters containing money (registered).....	17, 828
Letters containing money (not registered).....	4, 205
	22, 033
Letters not containing money.....	136, 188
Total.....	158, 221
Transmitted by mail:	
Manuscript letters.....	6, 769
Registered letters containing money.....	5, 917
Printed forms filled in (inclosing checks).....	17, 702
Printed forms filled in (inclosing drafts).....	26, 934
Drafts mailed without forms.....	13, 487
Printed forms filled in without inclosures.....	212, 912
Printed notices inclosing interest checks.....	180, 145
Certificates of deposit without forms.....	18, 336
Printed forms, notices, circulars, and reports.....	51, 600
Total.....	533, 772
Telegrams received.....	643
Telegrams sent.....	937
Money packages received by express.....	104, 820
Money packages sent by express.....	33, 604
Post-office warrants signed and registered.....	105, 850
Transfer orders issued.....	1, 103
Money packages delivered to the Comptroller of the Currency.....	86, 866
Treasurer's transfer checks issued.....	9, 805
"Geneva award" checks issued.....	7, 382
Certificates of deposit issued.....	55, 019

(No. 2.)

REPORT OF THE DIRECTOR OF THE MINT.

TREASURY DEPARTMENT
OFFICE OF DIRECTOR OF THE MINT,
Washington, D. C., November 1, 1889.

SIR: Although I did not enter upon duty as Director of the Mint until the 16th ultimo, my long service in the Bureau, extending from its organization in 1873, and the fact that for a number of years I have had special charge of the preparation of the reports of the Bureau, enable me, at this early date, to lay before you a report of the operations of the mints and assay offices for the fiscal year ended June 30, 1889, as required by section 345 of the Revised Statutes.

This report is the seventeenth annual report of the Director of the Mint.

DEPOSITS AND PURCHASES OF GOLD AND SILVER.

The total value of all the gold and silver received at the mints and assay offices of the United States, during the fiscal year 1889, was \$90,357,903.01, of which \$83,374,587.05 consisted of original deposits, and \$6,983,315.96 of re-deposits.

The gold deposited, including the gold parted from silver deposits, amounted to 2,628,413.276 standard ounces, of the value of \$48,900,712.04.

Of the above, 363,579.851 standard ounces, of the value of \$6,764,276.28, consisted of re-deposits, that is, bars of gold which had previously been deposited at the mints or assay offices. Of the re-deposits, \$3,276,501.61 were fine bars manufactured at the United States assay office at New York, and the remainder consisted mainly of deposits, at the minor assay offices, melted into unparted bars, and shipped to the mint at Philadelphia, for refining and coinage.

The amount of gold deposited at the mints and assay offices, during the year, exclusive of re-deposits, was 2,264,833.425 standard ounces, of the coining value of \$42,136,435.76.

Of the gold deposited, during the year, \$31,440,778.93 consisted of the product of mines of the United States, against \$32,406,306.59 deposited, during the prior fiscal year, indicating a decline in the gold production of the country of about \$1,000,000.

Of the gold of domestic production deposited, \$17,347,572.02 represent refined bars manufactured by private refineries in the United States, and \$14,093,206.91 unrefined gold.

The distribution of the unrefined gold deposited, among the States and Territories producing the same, will be found in a table in the Appendix to this report.

Foreign gold bullion of the value of \$2,136,516.66 and foreign gold coin of the value of \$4,447,475.99, were deposited, a total of foreign gold of \$6,583,992.65, against \$36,337,927.47 in the preceding year, showing a falling off of nearly \$30,000,000 in the foreign gold which found its way to the mints and assay offices of this country.

Light-weight domestic coin was melted of the value of \$585,066.87, and old material, consisting of jewelry, plate, etc., of the value of \$3,526,597.31.

The deposits and purchases of silver, including silver contained in gold deposits, aggregated 35,627,273.69 standard ounces, of the value of \$41,457,190.97 at the coining rate (\$1.16 $\frac{4}{7}$ per standard ounce).

Of the silver received at the mints, 188,237.24 standard ounces, of the coining value of \$219,039.68, consisted of re-deposits, principally deposits at the minor assay offices of the United States; so that the original deposits of silver—that is, all the silver received exclusive of re-deposits—amounted to 35,439,036.45 standard ounces, of the coining value of \$41,238,151.29.

Of the silver received during the year, 32,895,985.50 standard ounces, of the coining value of \$38,278,964.79, were classified as domestic production.

Of this, 31,261,353.84 standard ounces, of the coining value of \$36,376,848.05, consisted of fine silver bars manufactured at private refineries in the United States. As these refineries handle the foreign silver which comes to this country in miscellaneous ores, which foreign product becomes so intermingled with the product of the mines of the United States that it is impossible to separate it, the classification, at the mints, of silver as of domestic production is not accurate. Of the domestic product deposited at the mints, 1,634,631.66 standard ounces, of the coining value of \$1,902,116.74, were unrefined silver. The distribution of the unrefined silver deposited at the mints, among the producing States and Territories, is exhibited in a table in the Appendix.

Foreign silver bullion, distinctively known as such, was deposited at the mints to the amount of 1,182,110.97 standard ounces, of the coining value of \$1,375,547.30.

Foreign silver coins, containing 364,750.71 standard ounces, of the coining value of \$424,437.18, were also deposited and melted.

Silver coins of the United States, consisting principally of worn and uncurrent subsidiary coins received by the Treasury and transferred to the mint at Philadelphia for recoinage, were melted during the year, and contained 431,449.01 standard ounces, of the coining value of \$502,049.75.

In addition, trade-dollars, containing 6,714.25 standard ounces, of the coining value of \$7,812.94, were deposited as bullion and melted during the year.

Old silver, in the shape of plate, etc., containing 558,026.01 standard ounces, of the coining value of \$649,339.33, was received and melted.

The value of the gold and silver (not including re-deposits) received at the mints and assay offices of the United States each year since 1880 is here shown:

VALUE OF THE GOLD AND SILVER (NOT INCLUDING RE-DEPOSITS) RECEIVED AT THE
MINTS AND ASSAY OFFICES DURING THE FISCAL YEARS 1880-1889.

Fiscal years.	Gold.	Silver. Coining value.	Total.
1880.....	\$98,835,096	\$34,640,522	\$133,475,618
1881.....	130,833,102	30,791,146	161,624,248
1882.....	66,756,652	33,720,491	100,477,143
1883.....	46,347,106	36,869,834	83,216,940
1884.....	46,326,678	36,520,290	82,846,968
1885.....	52,894,075	36,789,774	89,683,849
1886.....	44,909,749	35,494,183	80,403,932
1887.....	68,223,072	47,756,918	115,979,990
1888.....	72,225,497	41,331,014	113,556,511
1889.....	42,136,436	41,238,151	83,374,587

The usual tables exhibiting, by weight and value, the deposits and purchases of gold and silver, at each of the mints and assay offices, will be found in the Appendix.

COINAGE.

The coinage executed at the three coinage mints in operation during the year, viz, at Philadelphia, San Francisco, and New Orleans, consisted of 93,427,140 pieces, of the nominal value of \$60,965,929.61.

The bulk of the gold coinage was, as usual, executed at the mint at San Francisco.

The gold coinage consisted of 1,639,285 pieces, of the value of \$25,543,910, of which \$19,108,880 were double eagles; \$6,248,800 eagles; \$95,825 half-eagles; \$165 three-dollar pieces; \$84,165 quarter eagles; and \$6,075 gold dollars.

The silver coinage comprised 33,793,860 standard silver dollars, of which \$21,385,860 were struck at the mint at Philadelphia; \$12,300,000 at the mint at New Orleans, and \$108,000 at the mint at San Francisco.

The subsidiary silver coinage consisted of 6,477,134 pieces, of the nominal value of \$721,686.40, of which \$6,430 were in half-dollars; \$114,715 in quarter-dollars; and \$600,541.40 in dimes.

The minor coinage, executed by the mint at Philadelphia, consisted of 51,516,861 pieces, of the nominal value of \$906,473.21, of which \$489,020.50 were five-cent nickel pieces; \$132.30 three-cent nickel pieces; and \$417,320.41 one-cent bronze pieces.

The coinage executed is exhibited in the following table:

COINAGE, FISCAL YEAR 1889.

Description.	Pieces.	Value.
Gold.....	1,639,285	\$25,543,910.00
Silver dollars.....	33,793,860	33,793,860.00
Subsidiary silver coins.....	6,477,134	721,686.40
Minor coins.....	51,516,861	906,473.21
Total.....	93,427,140	60,965,929.61

The coinage of gold was \$2,820,260.50 less than during the preceding fiscal year.

The coinage of silver dollars exceeded that of the preceding fiscal year by 1,075,187 pieces.

The coinage of subsidiary silver was \$695,735.85 less than in the preceding year.

The minor coinage was \$312,503.36 less than in the preceding fiscal year.

In the Appendix will be found the usual tables, showing by mints and by denomination of pieces, the coinage of the fiscal year and of the calendar year 1888.

A table will also be found in the Appendix, exhibiting the coinage of the mints, each calendar year, since the organization of the mint in 1792, to the close of the fiscal year 1889.

GOLD AND SILVER BARS MANUFACTURED.

In addition to the coinage executed, gold and silver bars were manufactured by the mints and assay offices of the value of \$28,950,367.55, as follows:

BARS MANUFACTURED, 1889.

Gold	\$22, 241, 121. 42
Silver	6, 709, 246. 13
Total	28, 950, 367. 55

The bulk of the bars manufactured was, as heretofore, at the assay office of the United States at New York.

The usual table showing the character of the bars made at each institution will be found in the Appendix.

MEDALS AND DIES MANUFACTURED.

Section 3510, Revised Statutes, provides that the engraver of the mint at Philadelphia shall prepare from the original dies all working dies for use in the coinage of the several mints.

Section 3551 provides that dies of a national character may be executed by the engraver, and national and other medals struck at the mint at Philadelphia.

Under the above provisions of law, 1,020 dies were made in the engraving department of the mint at Philadelphia, during the fiscal year, of which 1,018 were coinage dies, as follows:

DIES MANUFACTURED, FISCAL YEAR 1889.

For gold coinage	100
For silver coinage	388
For minor coinage	504
For proof coinage	26
For annual assay medal	1
For life-saving medal	1
Total	1, 020

The number of medals manufactured was as follows:

MEDALS MANUFACTURED.

Gold	75
Silver	546
Bronze	188
Total	809

The medals sold during the year numbered 1,004, realizing \$6,141.35; proof sets of the coinage of the calendar years 1888 and 1889 were sold, to the number of 2,863, realizing \$3,179.08, and single pieces of the same years coinage were sold, to the number of 1,397, realizing \$2,799.25.

The profit on the sale of medals and proof coins was \$2,037.66.

Statements will be found in the Appendix, showing the number of dies manufactured for each of the coinage mints, and also the medals made.

GOLD BARS EXCHANGED FOR GOLD COIN.

Under the provisions of the act of May 26, 1882, gold bars were exchanged for gold coin, during the fiscal year, free of charge, of the value of \$602,293.01, at the mint at Philadelphia, and \$56,905,519.41, at the assay office at New York, a total of \$57,507,812.42, against \$15,846,986.25 in the preceding year, indicating a largely increased demand of gold bars for export.

The value of the gold bars exchanged for gold coin, each month, at the two institutions named, which are the only institutions at which advantage was taken of this law, is exhibited in the following table:

GOLD BARS EXCHANGED FOR GOLD COIN, FROM JULY 1, 1888, TO JUNE 30, 1889.

Months.	Philadelphia.	New York.	Total.
1888.			
July	\$20,093.38	\$3,787,974.64	\$3,808,068.02
August	45,145.52	469,004.68	514,150.20
September	50,184.12	632,431.90	682,616.02
October	55,173.62	1,107,497.60	1,222,671.22
November	55,243.92	6,284,672.51	6,339,916.43
December	55,214.51	7,652,589.10	7,707,803.61
1889.			
January	55,232.56	1,329,326.25	1,384,558.71
February	55,137.96	1,024,695.80	1,059,833.76
March	55,185.49	2,843,860.67	2,899,046.16
April	55,209.65	2,440,127.33	1,495,336.98
May	50,207.51	12,964,489.94	13,014,697.45
June	70,264.77	17,308,849.09	17,379,113.86
Totals	602,293.01	56,905,519.41	57,507,812.42

WORK OF THE REFINERIES.

The refineries of the mints and of the assay office at New York, during the fiscal year, operated on 5,127,648 ounces of the precious metals, containing gold and silver of the coining value of \$25,169,704.12.

The number of ounces, and the value, of the gold and silver sent to the refineries was as follows:

PRODUCT OF ACID REFINERIES, 1889.

Bullion.	Standard ounces.	Value.
Gold	1, 101, 024. 573	\$20, 484, 178. 09
Silver.....	4, 026, 623. 950	4, 685, 526. 03
Total	5, 127, 648. 523	25, 169, 704. 12

The weight and value of the precious metals treated in the acid refineries of the mints and of the assay office at New York, are exhibited in the following table:

REFINING (BY ACIDS), FISCAL YEAR 1889.

Institutions.	Gross ounces.	Gold.		Silver.		Total value.
		Standard ounces.	Value.	Standard ounces.	Value.	
Philadelphia.....	902, 906. 15	252, 931. 670	\$4, 705, 705. 49	661, 795. 66	\$770, 089. 49	\$5, 475, 794. 98
San Francisco	860, 058. 00	244, 865. 724	4, 555, 641. 37	682, 776. 71	794, 503. 81	5, 350, 145. 18
Carson.....	947, 963. 40	49, 814. 225	926, 776. 28	947, 681. 22	1, 102, 756. 32	2, 029, 532. 60
New Orleans.....	22, 748. 42	6, 640. 954	123, 552. 63	16, 198. 36	18, 849. 00	142, 401. 63
New York.....	2, 264, 211. 00	546, 772. 000	10, 172, 502. 32	1, 718, 172. 00	1, 999, 327. 41	12, 171, 829. 73
Total	4, 997, 886. 97	1, 101, 024. 573	20, 484, 178. 09	4, 026, 623. 95	4, 685, 526. 03	25, 169, 704. 12

PURCHASE OF SILVER FOR THE COINAGE OF THE SILVER DOLLAR.

During the fiscal year ended June 30, 1889, the purchase of silver for the silver dollar coinage, as well as the coinage of the same, was confined to the mints at Philadelphia and New Orleans, with the exception, that the superintendents of the mints at San Francisco and Carson, were allowed to purchase the silver contained in gold deposits, and the silver obtained in bar fractions.

There were delivered during the year on purchases made for the silver-dollar coinage, through the Bureau of the Mint, by the Secretary of the Treasury, 28,557,109.79 ounces of standard silver, costing \$23,998,763.47, an average cost of \$0.840376 per ounce standard, or \$0.93375 per ounce fine.

Purchases were also made by the superintendents of the mints at Philadelphia and New Orleans, in lots of less than 10,000 ounces, at prices fixed from time to time by the Director of the Mint. The amount delivered on purchases of this character, was 748,017.72 ounces of standard silver, costing \$630,013.31.

In addition, silver contained in gold deposits, and remnants of silver deposits for bars, were purchased, to the amount of 104,718.08 standard ounces, at a cost of \$89,077.33.

The aggregate amount of silver delivered on purchases of all kinds, for the coinage of the silver dollar, during the year, was 29,409,845.59 ounces, costing \$24,717,853.81, an average cost per ounce standard of \$0.840462, or \$0.933847 per fine ounce.

The quantity and cost of silver delivered on purchases, during the year, is shown in the following table:

BULLION DELIVERED ON PURCHASES FOR THE SILVER-DOLLAR COINAGE, 1889.

Mode of acquisition.	Standard ounces.	Cost.
Purchases by the Treasury Department (lots of over 10,000 ounces)...	28,557,109.79	\$23,998,763.47
Purchases at mints (lots of less than 10,000 ounces)	748,017.72	630,013.31
Partings, bar charges, and fractions	104,718.08	89,077.03
Total delivered on purchases	29,409,845.59	24,717,853.81
Balance July 1, 1888.....	4,083,470.24	3,437,904.91
Available for coinage of silver dollars during fiscal year 1889	33,493,315.83	28,155,758.72

The amount of silver bullion on hand, available for the coinage of the silver dollar, on July 1, 1888, was 4,083,470.24 standard ounces, the cost of which was \$3,437,904.91, while the amount delivered on purchases during the year (as shown in the table given above), was 29,409,845.59 ounces, costing \$24,717,853.81, making the total amount of silver available for the dollar coinage, during the fiscal year, 33,493,315.83 standard ounces, costing \$28,155,758.72.

The amount and cost of the silver bullion delivered at each of the coinage mints during the year, is shown in the accompanying table:

DELIVERIES AT EACH MINT ON PURCHASES OF SILVER BULLION, 1889.

	Mints.	Standard ounces.	Cost.
Philadelphia		19,265,829.43	\$16,188,250.49
New Orleans		10,082,133.92	8,476,849.93
San Francisco		53,020.55	44,896.91
Carson		8,861.69	7,856.48
Total.....		29,409,845.59	24,717,853.81

There were manufactured during the year 33,793,860 silver dollars, containing 29,041,598.42 ounces of standard silver, costing \$24,423,797.80.

The wastage of silver by the operative officers in this coinage was 13,359.46 standard ounces, costing \$11,168.84; while silver was sold in sweeps amounting to 24,934.13 standard ounces, costing \$21,041.42, making the gross consumption of silver incident to the dollar coinage, 29,079,892.01 standard ounces, costing \$24,456,008.06.

The seigniorage on the silver dollars coined during the year was \$9,370,062.20.

The following statement shows the amount and cost of silver on hand at the coinage mints June 30, 1889, available for the dollar coinage:

BULLION FOR SILVER DOLLAR COINAGE ON HAND JUNE 30, 1889.

	Mints.	Standard ounces.	Cost.
Philadelphia		3,685,629.63	\$3,085,516.00
New Orleans		578,155.97	482,605.58
San Francisco		62,506.93	53,917.24
Carson		87,131.28	77,711.84
Total		4,413,423.81	3,699,750.66

In the Appendix will be found tables, exhibiting by months, the amount and cost of silver delivered on purchases; also the amount and cost of the silver used, and the number of silver dollars coined.

The total amount of silver delivered on purchases under the act of February 28, 1878, up to June 30, 1889, was 289,615,265.55 standard ounces, costing \$278,330,507.92, and to November 1, 1889, 299,889,416.11 standard ounces, costing \$286,930,633.64, an average cost for the whole period of \$0.95679 per standard ounce, or \$1.0631 per fine ounce.

The bullion value of a silver dollar at the average price paid for the whole period is \$0.822.

DISTRIBUTION OF SILVER DOLLARS.

The number of silver dollars on hand at the coinage mints July 1, 1888, coined during the year, transferred to the Treasury of the United State, and distributed during the year is shown in the following table:

DISTRIBUTION OF SILVER DOLLARS, 1889.

Period.	Philadelphia.	San Francisco.	New Orleans.	Carson.	Total.
In mints July 1, 1888	47, 016, 836	25, 142, 074	11, 850, 034	5, 315	84, 014, 259
Coinage of fiscal year	21, 385, 860	108, 000	12, 300, 000	.....	33, 793, 860
Total	68, 402, 696	25, 250, 074	24, 150, 034	5, 315	117, 808, 119
Transferred to Treasury	42, 000, 000	.....	8, 000, 000	.....	50, 000, 000
Available for distribution	26, 402, 696	25, 250, 074	16, 150, 034	5, 315	67, 808, 119
In mints June 30, 1889	23, 445, 618	25, 128, 000	5, 090, 418	2, 764	53, 666, 800
Distributed from mints	2, 957, 078	122, 074	11, 059, 616	2, 551	14, 141, 319

The number of silver dollars distributed from the mints, during the year, as shown by the above table, was 14,141,319, being an excess of 2,089,215 over the amount distributed in 1888.

During the year, 42,000,000 silver dollars were transferred from the mint at Philadelphia, and 8,000,000 from the mint at New Orleans, to the Treasury of the United States at Washington, for storage.

CIRCULATION OF SILVER DOLLARS.

The total number of silver dollars coined, the number held by the Treasury for the redemption of certificates, the number held in excess of outstanding certificates, and the number in circulation, on November 1 of each of the last four years, are shown in the accompanying comparative statement:

COINAGE, OWNERSHIP AND CIRCULATION OF SILVER DOLLARS.

Date.	Total coinage.	In the Treasury.		In circulation.
		Held for payment of certificates outstanding.	Held in excess of certificates outstanding.	
November 1, 1886	\$244, 433, 386	\$100, 306, 800	\$82, 624, 431	\$61, 502, 155
November 1, 1887	277, 110, 157	160, 713, 957	53, 461, 575	62, 934, 625
November 1, 1888	309, 750, 890	229, 783, 152	20, 196, 288	59, 771, 450
November 1, 1889	343, 638, 001	277, 319, 044	6, 219, 577	60, 098, 480

SUBSIDIARY SILVER COINAGE.

The stock of silver bullion available for the subsidiary silver coinage, at the mints at Philadelphia and San Francisco, July 1, 1888, was 2,680,016.60 standard ounces, costing \$3,081,980.63.

That at San Francisco was obtained from the melting of trade-dollars redeemed under the act of March 3, 1887.

The amount at Philadelphia consisted in part of bullion purchased for the subsidiary coinage, in part of worn and uncurrent silver coins transferred from the Treasury, and in part of melted trade-dollars.

During the fiscal year, worn and uncurrent silver coins of the following denominations and nominal value, were transferred to the mint at Philadelphia, for recoinage into subsidiary silver coins, viz:

Silver dollars of 1873 and prior years	\$4,585.00
Standard silver dollars (presumably coined since 1873)	31,042.00
Half-dollars	235,682.00
Quarter-dollars	222,920.00
Twenty-cent pieces	1,332.60
Dimes	34,755.00
Five-cent silver pieces	11,731.30
Three-cent silver pieces	889.42
Total	542,937.32

When melted, these coins produced 420,403.60 ounces of standard silver bullion, of the value of \$523,052.70.

The loss, \$19,884.62, on the recoinage, was reimbursed from the appropriation for recoinage of worn and uncurrent gold and silver coin in the Treasury.

The silver resulting from the melting of subsidiary coins sent to the Bureau of the Mint for special test, and to the mint at Philadelphia for the annual assay, amounting to 180.03 standard ounces, of the value, in subsidiary coin, of \$223.99, was purchased for the subsidiary coinage.

The following statement shows the amount, cost and nominal value of the subsidiary silver coinage for the fiscal year ended June 30, 1889, and the sources from which the bullion used in its manufacture was derived.

COST AND NOMINAL VALUE OF SUBSIDIARY SILVER COINAGE, 1889.

Sources from which bullion was derived.	Standard ounces.	Cost.	Coinage.
MINT AT PHILADELPHIA.			
Worn and uncurrent coins	233,300.25	\$290,264.70	\$290,264.70
Trade-dollars	131,200.37	150,787.90	163,235.30
Bullion	587.55	600.09	731.00
Total	365,088.17	441,652.69	454,231.00
MINT AT SAN FRANCISCO.			
Trade-dollars	214,967.28	247,046.06	267,455.40
Total	214,967.28	247,046.06	267,455.40
TOTALS.			
Worn and uncurrent coins	233,300.25	290,264.70	290,264.70
Trade-dollars	346,167.65	397,833.96	430,690.70
Bullion	587.55	600.09	731.00
Aggregate	580,055.45	688,698.75	721,686.40

The following table exhibits the amount and cost of the silver on hand for subsidiary coinage, at the commencement of the fiscal year, the amount acquired and the amount used in coinage, during the year, and the stock at the close of the year:

SILVER FOR SUBSIDIARY COINAGE.

Dates.	Mint at Philadelphia.		Mint at San Francisco.		Total.	
	Standard ounces.	Cost.	Standard ounces.	Cost.	Standard ounces.	Cost.
Balance July 1, 1888.	2,465,032.35	\$2,834,915.06	214,984.25	\$247,065.57	2,680,016.60	\$3,081,980.63
Uncurrent coin transferred from the Treasury	420,403.60	523,052.70			420,403.60	523,052.70
Melted assay coins purchased	180.03	223.99			180.03	223.99
Total stock.	2,885,615.98	3,358,191.75	214,984.25	247,065.57	3,100,600.23	3,605,257.32
Coining during the fiscal year 1889.	365,088.17	441,652.69	214,967.28	247,046.06	580,055.45	688,698.75
Stock, by difference, July 1, 1889.	2,520,527.81	2,916,539.06	*16.97	*19.51	2,520,544.78	2,916,558.57
Actual stock July 1, 1889.	2,520,527.81	2,916,539.06				

* Purchased for silver dollar coinage by transfer in accounts.

SUBSIDIARY COINAGE, FISCAL YEAR 1889.

Denominations.	Pieces.	Value.
Half-dollars	12,860	\$6,430.00
Quarter-dollars	458,860	114,715.00
Dimes	6,005,414	600,541.40
Total	6,477,134	721,686.40

The seigniorage upon the subsidiary silver coinage was derived as follows:

From trade-dollars melted	\$32,856.74
From silver bullion purchased	130.91
Total	32,987.65

TRADE-DOLLAR RECOINAGE.

The balance of silver bullion derived from trade-dollars melted, at the mints at San Francisco and Philadelphia, available for the subsidiary coinage, at the commencement of the fiscal year, was as follows:

Mint.	Standard ounces.	Cost.
San Francisco	214,984.25	\$247,065.57
Philadelphia	2,438,848.40	2,802,955.80
Total	2,653,832.65	3,050,021.37

The balance at San Francisco was coined into quarter-dollars and dimes, with the exception of 16.97 ounces, costing \$19.51, which were transferred to the silver dollar bullion account.

The accompanying table exhibits the amount of trade-dollars redeemed and transferred to the mints at Philadelphia and San Francisco and the Assay Office at New York, the amount used in subsidiary silver coinage, to June 30, 1889, and the balance at the mint at Philadelphia and the assay office at New York, at the close of the fiscal year :

TRADE DOLLARS MELTED AND RECOINED INTO SUBSIDIARY SILVER.

	Fiscal year 1887.		Fiscal year 1888.	
	Standard ounces.	Value.	Standard ounces.	Value.
Trade dollars redeemed at Treasury and sub-treasuries and transferred to—				
Mint at Philadelphia	2,475,462.00	\$2,844,813.00	{ 506,702.00 * 1,626.90	{ \$582,556.00 1,871.00
Mint at San Francisco	524,636.70	603,000.00	140,383.50	161,263.00
Assay office at New York	2,781,877.21	3,200,000.00	257,002.40	295,533.00
Total	5,781,975.91	6,647,813.00	905,714.80	1,041,223.00
Recoined—				
Mint at Philadelphia	206,563.75	257,000.00	338,378.75	421,000.00
Mint at San Francisco	40,187.50	50,000.00	409,848.45	509,920.30
Transferred to silver-dollar bullion account at San Francisco				
Total recoined	246,751.25	307,000.00	748,227.20	930,920.30
	Fiscal year 1889.		Total.	
	Standard ounces.	Value.	Standard ounces.	Value.
Trade dollars redeemed at Treasury and sub-treasuries and transferred to—				
Mint at Philadelphia			2,983,790.90	\$3,429,240.00
Mint at San Francisco			665,020.20	764,263.00
Assay office at New York			3,038,879.61	3,495,533.00
Total			6,687,690.71	7,689,036.00
Recoined—				
Mint at Philadelphia	131,200.37	\$163,235.30	676,142.87	841,235.30
Mint at San Francisco	214,967.28	267,455.40	665,002.23	827,375.70
Transferred to silver-dollar bullion account at San Francisco	16.97	19.51	16.97	19.51
Total recoined	346,184.62	430,700.21	1,341,163.07	1,668,630.51
Uncoined June 30, 1889—				
Mint at Philadelphia			2,307,648.03	2,652,167.90
Assay office at New York			3,038,879.61	3,495,533.00
			5,346,527.64	6,147,700.90

* Transferred from mint at New Orleans (October, 1887).

COURSE OF SILVER.

The price of silver in London at the commencement of the fiscal year, was $42\frac{1}{2}$ pence per ounce, British standard (.925 fine).

During the month of July, 1888, the price ranged, with slight variations, from 42 to $42\frac{1}{8}$ pence.

The limited demand for silver and the low rate of Indian exchange, caused the price to decline, early in August, to $41\frac{1}{8}$ pence.

In September a demand for silver for coinage purposes, and an improvement in the rate of Indian exchange, caused the price to rise rapidly from $42\frac{1}{8}$, the opening rate in September, to $44\frac{1}{2}$ pence on September 22, which was the highest point reached during the fiscal year, indeed since January, 1888. Three days later, the price declined to 43 pence, closing in September at $43\frac{1}{2}$ pence.

During the month of October, the price ranged from $42\frac{1}{2}$ to $43\frac{1}{2}$ pence.

From the 1st to the 27th of November, the price was almost constant, ranging only from 43 to $43\frac{1}{2}$ pence, declining, however, towards the close of the month to $42\frac{1}{2}$ pence.

In December, the fluctuations were very slight, and the price of silver at the close of the calendar year was $42\frac{1}{8}$ pence.

From January 1 to June 30, 1889, the variations in price were slight, ranging between 42 and $42\frac{3}{4}$ pence, closing for the fiscal year at 42 pence.

The shipments of silver to India during the calendar year 1888 amounted to about \$26,000,000, being about the average of the last ten years, while the council bills sold during the same year realized £13,915,000, or about \$69,000,000.

The average price of silver in London during the fiscal year 1889 was 42.5 pence, equivalent at the average rate for sight sterling exchange, to \$.935, and at the par of exchange, to \$.9316 per fine ounce.

At this price, the bullion value of the standard silver dollar was \$.72.

The highest, the lowest and the mean price of silver in London, each month, of the fiscal year 1889, and of the calendar year 1888, according to daily cablegrams to this Bureau, and the equivalent value of an ounce of fine silver, are set forth in the following tables:

HIGHEST, LOWEST, AND AVERAGE PRICE IN LONDON OF SILVER BULLION, 925 THOUSANDTHS FINE, AND VALUE OF A FINE OUNCE EACH MONTH DURING FISCAL YEAR 1889.

[Compiled from daily cablegrams to the Bureau of the Mint.]

Months.	Highest.	Lowest.	Average price per ounce British standard, .925.	Equivalent value of a fine ounce with exchange at par, \$4.8665.	Average monthly price at New York of exchange on London.	Equivalent value of a fine ounce based on average monthly price and average rate of exchange.	Average monthly New York price of fine bar silver.
1888.	Pence.	Pence.	Pence.				
July	$42\frac{1}{8}$	42	42.111	\$0.92312	\$4.8836	\$0.92634	\$0.92640
August	$42\frac{1}{2}$	$41\frac{1}{8}$	42.007	0.92085	4.8753	0.92251	0.92287
September	$44\frac{1}{2}$	$42\frac{1}{8}$	43.160	0.94612	4.8801	0.94971	0.94947
October	$43\frac{1}{2}$	$42\frac{1}{2}$	43.097	0.94474	4.8780	0.94697	0.94903
November	$43\frac{1}{2}$	$42\frac{1}{2}$	43.029	0.94325	4.8799	0.94595	0.94656
December	$42\frac{1}{8}$	$42\frac{1}{8}$	42.516	0.93200	4.8864	0.93581	0.93625

HIGHEST, LOWEST, AND AVERAGE PRICE IN LONDON OF SILVER BULLION, 925 THOUSANDTHS FINE, ETC.—Continued.

Months.	Highest.	Lowest.	Average price per ounce British standard, .925.	Equivalent value of a fine ounce with exchange at par, \$4.8665.	Average monthly price at New York of exchange on London.	Equivalent value of a fine ounce based on average monthly price and average rate of exchange.	Average monthly New York price of fine bar silver.
1889.	<i>Pence.</i>	<i>Pence.</i>	<i>Pence.</i>				
January	42½	42½	42.544	0.93261	4.8810	0.93616	0.93644
February	42½	42½	42.594	0.93371	4.8872	0.93752	0.93750
March	42½	42½	42.521	0.93211	4.8894	0.93652	0.93769
April	42½	42½	42.185	0.92474	4.8895	0.92918	0.92865.
May	42½	41½	42.162	0.92424	4.89	0.92893	0.92865
June	42½	42	42.034	0.92143	4.8879	0.92547	0.92595
Average			42.499+	0.93163	4.8839	0.93510	0.93537

HIGHEST, LOWEST, AND AVERAGE PRICE IN LONDON OF SILVER BULLION, 925 THOUSANDTHS FINE, AND VALUE OF A FINE OUNCE, EACH MONTH DURING THE CALENDAR YEAR 1888.

(Compiled from daily cablegrams to the Bureau of the Mint.)

Months.	Highest.	Lowest.	Average price per ounce, British standard, .925.	Equivalent value of a fine ounce, with exchange at par, \$4.8665.	Average monthly price at New York of exchange on London.	Equivalent value of a fine ounce, based on average price and average monthly rate of exchange.	Average monthly New York price of fine bar silver.
1888.	<i>Pence.</i>	<i>Pence.</i>	<i>Pence.</i>				
January	44½	44½	44.380	\$0.97286	\$4.8637	\$0.97219	\$0.97342
February	44½	43½	44.033	.96525	4.8613	.96421	.96630
March	43½	43	43.293	.94903	4.8757	.95083	.95514
April	42½	42½	42.669	.93535	4.8754	.93709	.94085
May	42½	41½	42.048	.92174	4.8867	.92577	.92803
June	42½	42	42.092	.92271	4.8857	.92633	.92639
July	42½	42	42.111	.92312	4.8836	.92634	.92640
August	42½	41½	42.007	.92085	4.8753	.92251	.92287
September	44½	42½	43.160	.94612	4.8801	.94971	.94947
October	43½	42½	43.097	.94474	4.8780	.94697	.94903
November	43½	42½	43.029	.94325	4.8799	.94595	.94656
December	42½	42½	42.516	.93200	4.8864	.93581	.93625
Average for the year.			42.869	.93974	4.8777	.94190	.94300

SEIGNIORAGE ON SILVER.

The profit on the coinage of silver dollars during the fiscal year 1889, amounted to \$9,370,062.20, and on subsidiary silver coins \$32,987.65, a total of \$9,403,049.85.

From the profits there was paid for distributing silver coins \$66,336.24, and for wastage and loss on sale of sweeps \$15,248.31, a

total of \$81,584.55, leaving a net profit on the coinage of silver, during the year, of \$9,321,465.30.

The balance of silver profits remaining in the three coinage mints at the commencement of the fiscal year was \$142,090.45. Adding to this the gross profits of the year (\$9,403,049.85), we have a total of silver profits to be accounted for of \$9,545,140.30.

Of this, the sum of \$81,584.55, as stated above, was paid for the expenses of distributing silver coin, for operative wastage and loss on sale of sweeps.

There were deposited in the Treasury of the United States, during the year, as profits on the coinage of silver, \$9,388,307.45, leaving a balance in the coinage mints, at the close of the fiscal year, of \$75,248.30.

The balance of silver profits at the mints at Philadelphia and New Orleans has since been deposited in the Treasury, but that at the mint at San Francisco, \$27,399.17, has not been deposited, for the reason that as silver dollar coinage was suspended at that institution, it was necessary to reserve a sufficient sum to pay the expenses of distributing the large stock of silver dollars stored in the mint.

The seigniorage on the coinage of silver from July 1, 1878, to June 30, 1889, has amounted to \$56,939,730.87. Adding to this the balance of silver profits in the coinage mints July 1, 1878 (the beginning of the fiscal year following the passage of the act authorizing the coinage of the silver dollar), namely, \$424,725.47, and \$9,237.54 refunded by Adams Express Company for overcharges in bills for shipping silver dollars; and the additional sum of \$4,560.30, arising from surplus silver recovered and the adjustment of silver values, not strictly a profit on the silver coinage but carried to the credit of the silver-profit fund, we have total gross silver profits to be accounted for of \$57,378,254.18.

Of these profits, the sum of \$781,898.88 has been paid for expenses in distributing silver coin (including \$9,237.54 refunded by the express company.)

The sum of \$246,617.73 has been used for re-imbursements of operative wastage and loss on silver sold in sweeps.

The net profit for the eleven years ending June 30, 1889, including the balance in the coinage mints July 1, 1878, has been \$56,349,737.57.

Of the net profits, there have been covered into the Treasury, prior to June 30, 1889, \$56,274,489.27.

In the Appendix will be found the usual table showing the seigniorage, during the fiscal year, on the silver dollar and subsidiary coinage, separately, and the disposition of the profits.

A table will also be found showing the expenditures at the coinage mints from the silver-profit fund on account of the transportation of silver coins, separating the amount paid for transportation from the amount paid for incidentals.

MINOR COINAGE.

Notwithstanding the fact that the minor coinage executed, during the fiscal year 1888, was the largest in the history of the mint, the demand for minor coins, notably five and one cent pieces, continued during the last fiscal year, taxing to its utmost the mint at Philadelphia and requiring the coinage of 51,516,861 pieces.

Experience has demonstrated that from about February 1 to the commencement of the fall trade, minor coins are presented to the Treasury in considerable quantities, for redemption in lawful money, as provided

by section 3520, Revised Statutes, and that between these dates, they accumulate in the Treasury and the subtreasuries throughout the country. The superintendent of the mint at Philadelphia has been instructed, when this is found to be the case, to return all requests for minor coins coming from any city in which a sub-treasury is located.

The following table shows the number of pieces and nominal value of the minor coins struck at the mint at Philadelphia during the fiscal year 1889:

Coins.	Pieces.	Value.
Five-cent	9,780,410	\$489,020.50
Three-cent	4,410	132.20
One-cent	41,732,041	417,320.41
Total	51,516,861	906,473.21

The accompanying table shows the amount and cost of 1-cent bronze and 5-cent nickel blanks purchased during the fiscal year 1889:

Blanks for—	Weight in pounds.	Cost.
Bronze 1-cent pieces	274,991	\$89,034.36
Nickel 5-cent pieces	99,930	42,095.79
Total	374,981	131,130.15

The amount and denominations of minor coins transferred by the Treasurer of the United States to the Mint at Philadelphia during the fiscal year 1889, for recoinage and re-issue, is shown in the following exhibit:

MINOR COINS TRANSFERRED BY THE TREASURER OF THE UNITED STATES, AND DISPOSITION OF THE SAME DURING THE FISCAL YEAR 1889.

Denominations.	Transferred to mint.	Recoined and re-issued.	Balance at mint for recoinage.
Bronze 1-cent pieces	\$4,101.01	\$1,500.00	\$2,601.01
Bronze 2-cent pieces	10,056.90	2,000.00	8,056.90
Nickel 1-cent pieces	10,815.59		10,815.59
Nickel 3-cent pieces	18,916.92	3,645.00	15,271.92
Nickel 5-cent pieces	19,389.00	13,600.00	5,789.00
Old copper cent pieces	2,933.52		
Total	66,212.94	20,745.00	42,534.42

Of the amount transferred, \$2,933.52, in old copper cents, were melted and sold as old material; \$20,745.00 were recoined and \$42,534.42 held for recoinage.

The distribution by the Mint of minor coins, during the fiscal year 1889, is exhibited in the following table:

MINOR COINS DISTRIBUTED FROM THE MINT AT PHILADELPHIA DURING THE FISCAL YEAR 1889.

State or Territory.	5-cent nickel.	3-cent nickel.	1-cent bronze.	State or Territory.	5-cent nickel.	3-cent nickel.	1-cent bronze.
Alabama	\$7,465		\$840	Maryland	\$30,990		\$13,060
Arkansas	2,180			Missouri	34,430		9,450
Arizona	60			New York	64,525		96,215
California	3,520		1,320	North Carolina	7,430		3,460
Colorado	4,520		1,000	New Jersey	18,170	\$60	13,390
Connecticut	10,015		4,545	New Hampshire	1,790		3,800
Delaware	3,050		3,280	New Mexico	260		
District of Columbia			655	Nebraska	18,360		3,250
Dakota	3,450		1,360	Ohio	36,725		27,935
Florida	3,680		830	Oregon	3,100		60
Georgia	9,600		9,545	Pennsylvania	52,045	90	36,320
Indiana	15,090		12,395	Rhode Island	3,650		6,880
Iowa	13,335		8,815	South Carolina	7,470		1,830
Illinois	73,650		60,655	Texas	26,935		215
Idaho	100			Tennessee	21,885		4,395
Indian Territory			20	Utah	1,190	30	40
Kentucky	20,910		3,785	Virginia	10,370		4,315
Kansas	6,805		5,135	Vermont	820		1,760
Louisiana	26,200		1,000	Washington	3,440		25
Michigan	12,650		14,965	West Virginia	1,770		1,260
Massachusetts	27,920		22,450	Wisconsin	11,720		9,325
Minnesota	8,015		6,395	Wyoming	760		
Maine	2,120		4,590				
Mississippi	1,900		180	Total	618,090	180	399,745
Montana	4,920						

RECAPITULATION.

Denomination.	Pieces.	Value.
Five-cent pieces	12,379,800	\$618,990
One-cent pieces	39,974,500	399,745
Three-cent pieces	6,000	180
Total	52,360,300	1,018,915

The nominal value of the various denominations and types of minor coin issued from the Mint at Philadelphia since its establishment, the amount melted, and the amount outstanding June 30, 1889, are shown in the following table:

MINOR COINS STRUCK AND REMELTED FROM THE ORGANIZATION OF THE MINT, AND AMOUNT OUTSTANDING JUNE 30, 1889.

Denomination.	Coined.	Remelted.	Outstanding June 30, 1889.
Copper cents	\$1,562,887.44	\$375,675.22	\$1,187,212.22
Copper half-cents	*39,926.11		
Copper-nickle cents	2,007,720.00	751,898.20	1,255,821.80
Bronze cents	5,193,846.62	34,995.73	5,158,850.89
Bronze 2-cent pieces	912,020.00	306,937.68	605,082.32
Nickel 3-cent pieces	905,204.49	206,164.63	699,039.86
Nickel 5-cent pieces	9,941,050.90	90,829.59	9,850,221.31
Total	20,562,655.56	1,766,501.05	18,756,228.40

*There is no record of the melting at the mint of any old copper half-cents; but it is believed that few, if any, are in circulation.

APPROPRIATIONS AND EXPENDITURES.

The amount appropriated for the support of the mints and assay offices for the fiscal year ended June 30, 1889, was \$1,095,650, of which there was expended \$994,989.71, leaving in the Treasury \$100,660.29.

In addition to the amount expended from current appropriations, the sum of \$116.60 was expended from an unexpended balance of the appropriation for the renewal of the steam-power plant of the mint at Philadelphia.

There were also expended, at the coinage mints, from the general appropriation contained in the act of February 28, 1878, authorizing the coinage of the standard silver dollar, \$223,225.05.

The total amount expended at the mints and assay offices, during the year, was \$1,218,331.36.

There was paid at the Treasury Department, from the appropriation for the coinage of the standard silver dollar, the sum of \$930, for daily cablegrams from London giving the price of silver, making the total expenditures for the services of the mints and assay offices during the year \$1,219,261.36.

The appropriations and expenditures, exclusive of the amount paid at the Treasury for cablegrams, are exhibited in the following table:

APPROPRIATIONS AND EXPENDITURES, 1889.

APPROPRIATIONS.

Institutions.	Salaries.	Wages.	Contingent.	Repairs of buildings.	Coinage of standard silver dollars, act of February 28, 1878 (indefinite).	Total.
MINTS.						
Philadelphia.....	\$41,550.00	\$293,000.00	\$100,000.00	.....	.....	\$434,550.00
San Francisco.....	41,100.00	170,000.00	40,000.00	.....	.....	251,100.00
Carson.....	29,550.00	6,000.00	25,000.00	.....	.....	114,550.00
New Orleans.....	31,950.00	74,000.00	35,000.00	.....	.....	140,950.00
ASSAY OFFICES.						
New York.....	39,250.00	25,000.00	10,000.00	.....	.....	74,250.00
Denver.....	10,950.00	14,750.00	6,000.00	.....	.....	31,700.00
Helena.....	7,700.00	12,000.00	6,000.00	.....	.....	25,700.00
Boise.....	3,200.00	.....	7,500.00	\$1,500.00	.....	12,200.00
Charlotte.....	2,750.00	.....	2,000.00	.....	.....	4,750.00
St. Louis.....	3,500.00	.....	2,400.00	.....	.....	5,900.00
Total.....	211,500.00	648,750.00	233,900.00	1,500.00	.....	1,095,650.00

EXPENDITURES.

MINTS.						
Philadelphia.....	41,434.51	292,726.17	70,815.77	*116.60	140,497.16	545,500.21
San Francisco.....	41,100.00	167,385.44	37,366.32	.....	9,373.12	255,224.88
Carson.....	19,450.00	31,619.62	10,509.47	.....	127.90	61,706.99
New Orleans.....	31,893.45	73,857.25	34,537.86	.....	73,226.87	213,515.43
ASSAY OFFICES.						
New York.....	39,250.00	23,698.00	7,092.01	.....	.....	70,040.01
Denver.....	10,890.40	12,988.50	2,409.27	.....	.....	26,288.17
Helena.....	7,699.93	11,832.75	3,730.27	.....	.....	23,262.95
Boise.....	3,200.00	.....	7,487.32	1,500.00	.....	12,187.32
Charlotte.....	2,750.00	.....	1,997.34	.....	.....	4,747.34
St. Louis.....	3,500.00	.....	2,268.06	.....	.....	5,768.06
Total.....	201,168.29	614,107.73	178,213.69	1,616.60	223,225.05	1,218,331.36

* From unexpended balance of appropriation of \$54,639.20 for renewal of steam-power plant, act of August 4, 1886 (24 Stats., 235).

The unexpended balances of appropriations for the fiscal year 1889 are as follows:

UNEXPENDED BALANCES OF APPROPRIATIONS, FISCAL YEAR 1889.

Institutions.	Salaries.	Wages.	Contingent expenses.	Total.
MINTS.				
Philadelphia.....	\$115.49	\$273.83	\$29,184.23	\$29,573.55
San Francisco.....		2,614.56	2,633.68	5,248.24
Carson.....	10,100.00	28,380.38	14,490.53	52,970.91
New Orleans.....	56.55	142.75	462.14	661.44
ASSAY OFFICES.				
New York.....		1,302.00	2,907.99	4,209.99
Denver.....	59.60	1,761.50	3,590.73	5,411.83
Helena.....	.07	167.25	2,269.73	2,437.05
Boisé.....			12.68	12.68
Charlotte.....			2.66	2.66
St. Louis.....			131.94	131.94
Total.....	10,331.71	34,642.27	55,686.31	100,660.29

The expenses of the office of the Director of the Mint, including salaries of officers and clerks, examination of mints and assay offices, maintenance of laboratory, purchases of books and incidental expenses, and the collection of the statistics of the production of the precious metals, amounted to \$32,723.36, out of \$46,490 appropriated for these purposes.

The appropriations and expenditures of the office of the Director of the Mint, were as follows:

APPROPRIATIONS AND EXPENSES OF THE OFFICE OF THE DIRECTOR OF THE MINT FOR THE FISCAL YEAR 1889.

Purposes for which appropriated.	Appropriated.	Expended.	Unexpended.
Salaries.....	\$28,740.00	\$27,738.78	\$1,001.22
Examination of mints.....	2,500.00	778.47	1,721.53
Mining statistics.....	4,000.00	2,961.57	1,038.43
Laboratory.....	750.00	745.38	4.62
Books, pamphlets, and incidental expenses.....	500.00	499.16	.84
Total.....	36,490.00	32,723.36	3,766.64

The appropriations for the support of the mints and assay offices for the fiscal year 1890 are as follows:

APPROPRIATIONS FOR MINTS AND ASSAY OFFICES, 1890.

Institutions.	Salaries.	Wages of workmen.	Contingent expenses.	Repairs of building.	Total.
MINTS.					
Philadelphia.....	\$41,550.00	\$293,000.00	\$100,000.00		\$434,550.00
San Francisco.....	41,100.00	170,000.00	40,000.00		251,100.00
Carson.....	29,550.00	60,000.00	25,000.00		114,550.00
New Orleans.....	31,950.00	74,000.00	35,000.00		140,950.00
ASSAY OFFICES.					
New York.....	39,250.00	25,000.00	10,000.00		74,250.00
Denver.....	10,950.00	14,750.00	6,000.00		31,700.00
Helena.....	7,700.00	12,000.00	5,000.00		24,700.00
Boisé City.....	3,200.00		7,500.00	\$1,500.00	12,200.00
Charlotte.....	2,750.00		2,000.00		4,750.00
St. Louis.....	3,500.00		2,400.00		5,900.00
Total.....	211,500.00	648,750.00	232,900.00	1,500.00	1,094,650.00

The estimates of appropriations for the Mint service for the fiscal year ended June 30, 1891 (including "freight on bullion and coin"), which I had the honor to submit on the 7th ultimo, aggregated \$1,139,260, against \$1,141,140 appropriated for the same purposes for the current fiscal year, a reduction of \$1,880.

EARNINGS AND EXPENSES OF THE REFINERIES OF THE MINTS AND THE ASSAY OFFICE AT NEW YORK.

Paragraph 8, chapter 329, volume 1. of the Supplement to the Revised Statutes, provides that refining and parting of bullion shall be carried on at the mints of the United States and at the assay office at New York, and that the charges collected shall be used to defray the expenses of the operations.

The purpose of this law was to make the Government refineries self-supporting.

The charges collected from depositors for parting and refining bullion during the fiscal year 1889, amounted to \$130,755.91, and the expenditures to \$164,147.20, an excess of expenditures over receipts of \$33,391.29.

It is proper to state, however, that the by-products from the acid refineries, realized, during the year, \$11,125.08.

While moneys received from this source can not be used in defraying the expenses of the refineries, they are a legitimate gain, reducing the excess of expenditures over earnings to \$22,266.21.

The receipts and expenses of the refineries for the fiscal year 1889 are exhibited in the following table:

CHARGES COLLECTED AND EXPENDITURES FOR PARTING AND REFINING BULLION, 1889.

Institutions.	Charges collected.	Gross expenditures.	Net expenditures.
Mint at Philadelphia.....	\$19,662.23	\$11,256.33	\$11,256.33
Mint at San Francisco.....	32,740.90	51,124.91	49,114.66
Mint at Carson.....	20,868.51	24,660.38	24,660.38
Mint at New Orleans.....	908.61	482.64	482.64
Assay office at New York.....	56,575.66	76,622.94	67,508.11
Total.....	130,755.91	164,147.20	153,022.12

Although the amount expended for the support of the refineries during the last fiscal year exceeded the earnings, the total receipts for parting and refining bullion since July 1, 1876, the date at which the refineries were made self-supporting, have exceeded the gross expenditures for the same period, by \$137,516.54, the latter amount standing to the credit of the appropriation for parting and refining bullion on July 1, 1889.

EARNINGS AND EXPENDITURES OF THE MINTS AND ASSAY OFFICES.

The total earnings of the mints and assay offices, from all sources, during the year, amounted to \$10,351,701.47. Of these, \$9,370,062.20 consisted of seigniorage on the coinage of silver dollars; \$32,987.65 seigniorage on the coinage of subsidiary silver, and \$751,955.32 seigniorage on the manufacture of minor coins. The remainder of the earnings arose from charges collected from depositors, from surplus bullion recovered, and miscellaneous gains.

The total expenditures and losses of all kinds, including all the expenses for the support of the mints and assay offices and the acid refineries, the wastage of the operative departments, and the distribution of silver and minor coins, amounted to \$1,502,665.60, leaving a net profit of earnings over expenses during the year of **\$8,849,035.87**.

In the Appendix will be found a table, exhibiting in detail, the earnings and expenditures at each of the institutions of the Mint service.

CLASSIFIED STATEMENT OF EXPENDITURES.

The following table exhibits the expenditures at the mints and assay offices of the United States during the fiscal year 1889, for the different classes of supplies (as well as for salaries and wages), the expenses of the refineries being separate from the ordinary expenses of the mints :

CLASSIFIED STATEMENT OF EXPENDITURES AT THE MINTS AND ASSAY OFFICES DURING THE FISCAL YEAR 1889.

Supplies, etc.	Ordinary.	Refinery.	Total.
Acids	\$2, 219. 39	\$34, 812. 66	\$37, 032. 05
Adjusting weights	80. 00		80. 00
Advertising	69. 60		69. 60
Assayers materials	1, 030. 56		1, 030. 56
Barrels and cooperage		798. 55	798. 55
Belting	1, 253. 95		1, 253. 95
Charcoal	7, 238. 69	1, 056. 11	8, 294. 80
Chemicals	4, 160. 43	191. 22	4, 351. 65
Coal	22, 817. 13	2, 938. 12	25, 755. 25
Coke	3, 628. 05		3, 628. 05
Copper	33, 752. 53	11, 863. 68	45, 616. 21
Crucibles	6, 995. 70	1, 310. 80	8, 306. 50
Dry goods	4, 098. 74	970. 37	5, 069. 11
Fire brick		50. 00	50. 00
Fluxes	157. 27	2, 510. 86	2, 668. 13
Freight and drayage	1, 919. 00	550. 16	2, 469. 16
Furniture (office)	508. 24		508. 24
Gas and electric lighting	13, 196. 17	862. 73	14, 058. 90
Gas melting furnace	125. 00		125. 00
Gloves	8, 970. 71	586. 38	9, 557. 09
Hardware	2, 210. 12	522. 97	2, 733. 09
Ice	2, 816. 63		2, 816. 63
Iron and steel	1, 842. 15	63. 03	1, 905. 18
Labor and repairs	10, 387. 71	3, 772. 46	14, 160. 17
Lead, sheet, etc.	11. 50	397. 95	409. 45
Loss on sale of sweeps	2, 237. 46	1, 502. 87	3, 740. 33
Lumber	1, 877. 86	511. 52	1, 889. 38
Machinery and appliances	2, 386. 89	3, 733. 17	6, 120. 06
Metal work and castings	6, 104. 54	1, 271. 01	7, 375. 55
New fencing	929. 53		929. 53
Oils	2, 789. 73	228. 76	3, 018. 49
Repairs of buildings	405. 00		405. 00
Renovation of grounds	165. 47		165. 47
Rent	480. 00		480. 00
Salt	35. 81	522. 27	558. 08
Sewing	2, 454. 45	156. 27	2, 610. 72
Stationery, printing, and binding	2, 456. 12		2, 456. 12

CLASSIFIED STATEMENT OF EXPENDITURES, ETC.—Continued.

Supplies, etc.	Ordinary.	Refinery.	Total.
Steam	\$1, 178. 71	\$4, 769. 88	\$5, 948. 59
Steam-power plant	116. 60		116. 60
Sundries	12, 071. 75	1, 034. 62	13, 106. 37
Telegraphing	594. 73		594. 73
Tools	300. 58		300. 58
Washing	1, 252. 98		1, 252. 98
Water	3, 678. 38	147. 70	3, 826. 08
Wood	10, 922. 31	445. 15	11, 367. 46
Zinc	4. 70	1, 975. 72	1, 980. 42
Total	181, 432. 87	79, 556. 99	260, 989. 86
Salaries	201, 168. 29		201, 168. 29
Wages of workmen	835, 730. 20	83, 332. 18	919, 062. 38
Aggregate	1, 218, 331. 36	162, 889. 17	1, 381, 220. 53

IMPORTS AND EXPORTS OF THE PRECIOUS METALS.

Gold.—The value of the gold bullion imported into the United States during the fiscal year was \$1,705,450.

Of this amount, \$550,412 was imported from British Columbia, \$363,235 from the British possessions in Australasia, \$445,426 from Mexico, \$250,754 from Colombia, the remainder coming in small lots from various countries, principally South America.

In addition to gold bullion, gold ores, of the invoiced value of \$87,287, principally from Mexico and China, reached this country for refining.

Foreign gold coins were imported of the value of \$7,175,789.

Of the foreign gold coin imported, \$1,472,560 came from France and its colonies, \$1,062,456 from Germany, \$371,053 from England, \$2,768,334 from Australia, \$57,045 from the British West Indies, \$579,982 from Mexico, \$759,111 from Cuba, and the remainder from various other countries, principally South America.

There were re-imported of our own gold coin, during the year, \$1,403,619.

The total imports of gold into the United States may be recapitulated as follows:

GOLD IMPORTS, 1889.

Foreign bullion	\$1, 705, 450
Foreign coin	7, 175, 789
Foreign ores	87, 287
Total foreign	8, 968, 526
United States coin	1, 403, 619
Total imports	10, 372, 145

There was exported, during the fiscal year, gold bullion of the value of \$50,786,393, of which \$49,679,850 consisted of refined bars bearing the stamp of a United States mint or assay office, and \$1,106,543 was classified as "other bullion."

Of the gold bullion exported, \$23,022,082 went to France, \$19,049,409 to England, \$8,703,698 to Germany, and \$11,204 to Hong-Kong.

Foreign gold bars were re-exported to England of the value of \$31,933.

In addition to the export of gold bullion, United States gold coin was exported of the value of \$4,143,939, more than half of it, \$2,464,576, going to Venezuela.

There were re-exported of foreign gold coin \$4,990,020, of which \$3,812,155 went to Cuba, \$887,544 to England, \$167,320 to Venezuela, and the remainder in small lots to other countries.

Domestic gold ores were exported of the invoiced value of \$80,961.

In addition to these ores, minute quantities of gold were exported, contained in copper matte and other furnace products, the value of which is not known.

The movement of gold from the United States during the fiscal year may be recapitulated as follows:

GOLD EXPORTS, 1889.

Domestic bullion	\$50,786,393
Domestic coin	4,143,939
Domestic ores	80,961
Total domestic	55,011,293
Foreign bullion re-exported	\$31,933
Foreign coin re-exported	4,990,020
Total foreign	5,021,953
Total gold exports	60,033,246

From the above figures it will be seen that there was a net loss of gold to the United States during the year, by exports of bullion and coin over imports of the same, of \$49,661,101.

Silver.—The commercial value of the foreign silver bullion imported into the United States during the year, as registered at the custom-houses, was \$5,713,049, of which \$4,684,187 came from Mexico, \$996,698 from Colombia, and the remainder in small lots from the British possessions in the Northwest Territory, from Honduras and San Domingo.

In addition, silver ores of the invoiced value of \$6,951,719 were imported. Most of these ores came from Mexico, and contained, besides silver, large quantities of lead and some copper, the value of all the metals being included in the above value.

Deducting the value of the lead and copper contents, approximately \$947,554, at custom-house valuation, the value of the silver was \$6,004,165.

The following table, compiled from special statements furnished this Bureau by collectors of customs at frontier ports, shows approximately the contents and valuation of these ores:

IMPORTS OF SILVER-LEAD ORES INTO THE UNITED STATES DURING THE FISCAL YEAR 1889.

Ports.	Tons of ore.	Lead contained.	Custom-house value.	Value of gold contained.	Value of silver contained.	Value of copper contained.	Total invoiced value.
		<i>Pounds.</i>					
Paso del Norte ..	77,728	36,975,532	\$744,048	\$18,352	\$3,933,644	\$16,325	\$4,712,369
Eagle Pass	21,955	14,023,980	140,203	.....	474,857	.....	615,060
Laredo	18,639	7,680,097	46,978	9,669	462,615	.....	519,262
Total	118,322	58,679,609	931,229	28,021	4,871,116	16,325	5,846,691

From the above it will be seen that the silver-lead ores imported into the United States contained silver of the commercial value of \$4,871,116, and 58,679,609 pounds of metallic lead, of the custom-house valuation of \$931,229.

The imports of foreign silver coin into the United States during the year amounted to \$12,687,823, of which \$11,773,709 consisted of Mexican dollars.

United States silver coins, principally subsidiary silver, but including 15 trade dollars, of the value of \$277,343, were imported during the year.

The total imports of silver into the United States during the year may be recapitulated as follows:

IMPORTS OF SILVER, 1889.

Foreign bullion (commercial value)	\$5,713,049
Silver in foreign ores	6,004,165
Foreign silver coin	12,687,823
Total foreign	24,405,037
United States silver coins	277,343
Total silver	24,682,380

There was exported from the United States, during the year, domestic silver bullion of the commercial value of \$25,217,903, of which \$15,057,519 went to London, \$5,468,600 to Hong-Kong, \$2,390,500 to Japan, \$1,942,534 to India, \$339,750 to France, and \$19,000 to Guatemala.

Foreign silver bullion was re-exported of the value of \$30,614.

Foreign silver coin was re-exported of the value of \$11,373,972, of which \$8,143,248 went to Hong-Kong, \$1,643,167 to England, and the remainder to other countries.

Our own silver coins to the value of \$66,759 were exported.

Small lots of foreign silver ores were re-exported, of the invoiced value of \$27,535.

The exports of silver, during the fiscal year, may be recapitulated as follows:

EXPORTS OF SILVER, 1889.

Domestic bullion (commercial value)	\$25,217,903
Domestic coin	66,759
Total domestic	25,284,662
Foreign silver coin re-exported	\$11,373,972
Foreign silver bullion re-exported	30,614
Foreign silver ores re-exported	27,535
Total foreign	11,432,121
Total domestic and foreign	36,716,783

From the above statistics it will be seen that there was a net loss of silver during the year, to the United States, of \$12,034,403.

The total loss by net export of gold and silver, during the fiscal year 1889, was as follows:

LOSS OF GOLD AND SILVER TO THE UNITED STATES, 1889.

Gold.....	\$49,661,101
Silver.....	12,034,403
Total.....	61,695,504

In the Appendix will be found the usual tables, showing by months and by customs districts, the imports and exports of the precious metals, during the fiscal year 1889, also, tables showing the countries whence the precious metals came to the United States, and the countries to which the precious metals were shipped from the United States.

MOVEMENT OF GOLD FROM THE UNITED STATES.

The heavy movement of gold from the United States which commenced in May, 1888, and which has continued, with some interruptions, up to the present time, has created a profound stir in the American commercial world and excited some apprehension of a serious drain upon the gold stock of the United States, as this is the first loss of gold of any magnitude, since the resumption of specie payments in this country.

The exports of gold from the United States, as well as the net loss of gold, were materially larger last year than any year since 1875. The gain of gold by the United States by net imports, from July 1, 1875, to June 30, 1888, amounted to \$147,380,181. The following table exhibits the imports and exports of gold, each year:

IMPORTS AND EXPORTS OF GOLD BULLION AND COIN TO AND FROM THE UNITED STATES, EACH YEAR FROM 1875 TO 1888.

Fiscal years.	Imports.	Exports.
1875.....	\$13,696,793	\$66,980,977
1876.....	7,992,709	31,177,050
1877.....	26,246,234	26,590,374
1878.....	13,330,215	9,204,455
1879.....	5,624,948	4,587,614
1880.....	80,758,396	3,639,025
1881.....	100,031,259	2,565,132
1882.....	34,377,054	32,587,880
1883.....	17,734,149	11,600,888
1884.....	22,831,317	41,081,957
1885.....	26,691,696	8,477,892
1886.....	20,743,349	42,952,191
1887.....	42,910,601	9,701,187
1888.....	43,934,317	18,376,234
Total.....	456,903,037	309,522,856

The bulk of the gold exported since May, 1888, when shipments commenced, consisted of United States gold bars shipped from the port of New York. The value of the fine gold bars exported from May 1, 1888—about the commencement of the movement—to September 30, 1889, was \$61,435,989.

These bars were invoiced to three countries, viz : France, England, and Germany, in the following proportions :

France.....	\$27,692,855
England.....	18,717,087
Germany.....	15,026,047
Total.....	61,435,989

It is probable that the exportation of gold was somewhat facilitated by the readiness with which gold bars can be obtained for gold coin, free of charge, at the assay office at New York, the cost of shipping bars being less expensive than coin, principally from the fact that the loss of weight by abrasion is considerably less on bars than on coin *in transitu*.

The following statement compiled in this Bureau exhibits the value of gold bars exchanged for gold coin at the assay office at New York, for shipment, each month, from May, 1888 to September, 1889, the amount exported each month at the port of New York, and the price of sight sterling exchange on London in New York at the date of the shipments :

VALUE OF THE GOLD BARS EXCHANGED FOR GOLD COIN AT THE UNITED STATES ASSAY OFFICE AT NEW YORK FOR SHIPMENT ABROAD, EACH MONTH, FROM MAY, 1888, TO SEPTEMBER, 1889; THE AMOUNT EXPORTED, AND THE RATE OF SIGHT STERLING EXCHANGE IN NEW YORK AT THE DATES OF SHIPMENT.

Months.	Value of bars exchanged for gold coin at the New York assay office, for shipment.	Value of bars exported.	Price of sight exchange at dates of shipment.
1888.			
May.....	\$6,950,712.58	\$4,287,870	\$4.88½-\$4.88½-\$4.89 (most of the shipments).
June.....	2,789,884.33	2,797,496	\$4.88½-\$4.88½ (most of the shipments).
July.....	3,472,598.14	3,472,332	\$4.88½-\$4.88½ (most of the shipments).
August.....			
September.....			
October.....	505,148.11	505,148	\$4.89.
November.....	5,733,768.02	5,232,520	\$4.88½-\$4.88½
December.....	6,768,981.79	7,270,720	\$4.86½-\$4.88½-\$4.89.
1889.			
January.....	1,010,014.85	496,130	\$4.89.
February.....	511,893.83	511,893	\$4.89.
March.....	2,258,064.80	1,252,000	\$4.89.
April.....	1,024,299.95	1,024,299	\$4.89.
May.....	12,520,989.85	12,522,216	\$4.89.
June.....	16,877,070.80	17,392,592	\$4.88½-\$4.88½-\$4.89 (most of the shipments).
July.....	4,669,494.02	4,670,773	\$4.87½-\$4.88.
August.....			
September.....			
Total.....	64,192,921.07	61,435,989	

Displacements of specie from one country to another always occur when international accounts, as established by the balance of trade, must be settled.

The balance of trade for the period embraced between May, 1888, and September, 1889, was against the United States, the excess of the imports of merchandise into the United States over exports of the same,

amounting to \$47,825,359. The movement of merchandise was as follows:

Imports of merchandise into the United States.....	\$1,058,997,805
Exports of merchandise from the United States.....	1,011,172,446
Excess of imports over exports.....	47,825,359

But there have been other influences bearing upon this movement of gold than an unfavorable balance of trade.

From an examination of the table first presented it will be seen that the bulk of the shipments took place at dates when exchange was between \$4.88½ and \$4.89.

The cost of transporting gold bars from New York to Europe is about one-eighth of 1 per cent., and the cost of insurance from nine one-hundredths to three-sixteenths of 1 per cent., so that it would not be profitable to ship bullion, rather than to buy exchange, if the price of exchange was below \$4.88.

As regards shipments to London, the well-known fact that the Bank of England pays for gold only 77s. 9d. per ounce, British standard (.916½ fine), while it sells gold at the rate of 77s. 10½d., equivalent to a coining charge of 1½ pence per ounce, would not induce shipments of gold to London.

The margin of 1½ pence per ounce, at the Bank of England, between the purchase and selling prices of gold, rather encourages the shipment of gold from London, as owners of bullion in London will accept any price for shipment above 77s. 9d. per ounce. So that the price of exchange in New York would have to be nearly \$4.89, before it would be profitable to ship gold to London, for sale to the Bank of England, in preference to buying exchange.

As a matter of fact, most of the gold which recently left this country went to France.

In addition to the amount directly consigned to France (\$27,692,855), it is well known that the Bank of France received, during this period, large sums of gold from the United States consigned to London.

Exchange between London and Paris had been in favor of the latter, and as London was a creditor of New York, the specie for debts payable in London was, by agreement, sent to France.

The following statement, showing the weekly increase in the stock of gold in the Bank of France, from January 3, 1889 to September 19, 1889, has been compiled:

STOCK OF GOLD IN THE BANK OF FRANCE.

Dates.	Pounds sterling.	Dates.	Pounds sterling.
1889.		1889.	
Jan. 3.....	40,205,000	May 16.....	40,882,000
10.....	40,035,000	23.....	41,333,000
17.....	39,937,000	30.....	41,325,000
24.....	40,107,000	June 6.....	42,036,000
31.....	40,030,000	13.....	43,725,000
Feb. 7.....	40,203,000	20.....	44,798,000
14.....	40,268,000	27.....	45,867,000
21.....	40,414,000	July 4.....	47,512,000
28.....	40,373,000	11.....	48,431,000
Mar. 7.....	40,345,000	18.....	48,631,000
14.....	40,314,000	25.....	49,271,000
21.....	40,354,000	Aug. 1.....	50,527,000
28.....	40,531,000	8.....	51,203,000
Apr. 4.....	40,983,000	15.....	52,701,000
11.....	40,261,000	22.....	53,048,000
18.....	40,342,000	29.....	53,217,000
25.....	40,496,000	Sept. 5.....	53,273,000
May 2.....	40,577,000	12.....	53,164,000
9.....	40,654,000	19.....	53,313,000
Increase from Jan. 3 to Sept. 5, 1889, £13,108,000 = \$63,790,082.			

From this statement, it will be seen that the gold reserves of the Bank of France increased, in less than nine months, £13,108,000 or \$63,790,000.

The present stock of gold in the Bank of France is the largest it ever held. At the commencement of the year 1880, it had fallen to about £22,000,000, against £53,313,000 on September 19, 1889, an increase of over £31,000,000.

A corresponding statement, showing the weekly increase in the stock of specie in the Bank of England, together with the changes in the bank rate of discount, is here appended.

SPECIE IN THE BANK OF ENGLAND AND CHANGES IN THE BANK RATE.

Dates.	Pounds sterling.	Bank rate of discount.	Dates.	Pounds sterling.	Bank rate of discount.
1889.		<i>Per cent.</i>	1889.		<i>Per cent.</i>
Jan. 2.....	19,366,171	5	May 15.....	22,840,075	2½
9.....	20,470,365	4	22.....	23,232,396	2½
16.....	20,818,449	4	29.....	23,238,189	2½
23.....	21,238,292	3½	June 5.....	22,636,494	2½
30.....	21,616,762	3	12.....	22,884,509	2½
Feb. 6.....	21,961,821	3	19.....	23,575,892	2½
13.....	21,718,894	3	26.....	23,936,573	2½
20.....	21,846,081	3	July 3.....	23,711,107	2½
27.....	21,727,822	3	10.....	22,984,995	2½
Mar. 6.....	22,008,071	3	17.....	22,809,469	2½
13.....	22,161,153	3	24.....	22,626,945	2½
20.....	22,354,570	3	31.....	21,547,628	2½
27.....	22,681,659	3	Aug. 7.....	20,916,348	3
Apr. 3.....	22,630,856	3	14.....	20,945,495	3
10.....	22,616,470	3	21.....	21,141,902	3
17.....	22,351,289	2½	28.....	20,836,282	4
24.....	22,287,492	2½	Sept. 4.....	20,837,766	4
May 1.....	22,137,745	2½	11.....	20,886,921	4
8.....	21,891,700	2½	18.....	20,828,705	4
Increase from Jan. 2 to Sept. 18, 1889, £1,462,534 = \$7,117,421.71.					

From this statement, it will be seen that the increase in the stock of specie, in the Bank of England, for the same period, was only £1,462,534, or about \$7,000,000. From this it is evident that the large shipments from this country were not intended for London, but went directly or indirectly to France.

The specific causes of the erratic movements of gold are sometimes difficult to ascertain.

As stated, the unfavorable balance of trade had much to do with them. The high rate of exchange, coupled with the facility with which gold bars can be exchanged for gold coin, was an important element.

It is well known that the Bank of France has, for nearly a year past, been increasing its gold reserve, and it is also a matter of general acceptance, that both the Bank of France and the Bank of Germany credit banking houses in Paris and Berlin, with the value of bullion shipped to them from New York, *at the date of shipment*, thus, lessening the cost of the movement by the interest on the amount during the whole period of transit, and encouraging the importation of gold, whenever those institutions desire to strengthen their gold reserves.

Moreover, as the rate of interest in England has been higher than usual, that fact has had a tendency to check investment of British capital in the United States as well as in other countries (and in saying this we are not unmindful of the enormous amounts of such capital employed by English syndicates or trusts in the purchase of American

breweries, for instance); and thus, owing to the lack of bills of exchange which would have been drawn against the capital invested in the United States, if the rate of interest in England had been lower, gold, has been shipped to England which would otherwise have remained here.

Undoubtedly, a large demand for gold coin has been created in Paris on account of the Exposition. The number of Americans traveling abroad is yearly growing larger, and last year was especially large.

It is estimated that some 120,000 people from the United States visited Paris during the Exposition,* and nearly all of them have carried with them bills of credit which necessitated settlement by New York bankers with their London and Paris correspondents.

As the gold reserve of the Bank of England was such that any considerable movement of specie from that bank might involve serious consequences; the rate of exchange between New York and London was consequently high, and this induced shipments of gold to France both directly and by way of London, in order to pay the balances due on letters of credit issued by New York banks on their French and English correspondents.

The present downward tendency of the rate of exchange indicates a strong probability of the return of a large portion of these bars, especially if the balance of trade should become more favorable to this country, as is indicated by the excess of exports of merchandise over imports, in the month of September, which was nearly \$8,000,000 in favor of the United States.

* The following table showing the number of passengers to Europe by the steamship companies from New York during the last fiscal year, has been made up from copies of half-yearly statements furnished by the companies to the custom-house:

PASSENGERS FROM NEW YORK TO EUROPE, DURING THE FISCAL YEAR ENDING JUNE 30, 1889.

Steam-ship line.	Adults.		Children.		Total.
	Cabin.	Other.	Cabin.	Other.	
French	9,841	8,405	(Includes children.)		18,246
White Star	4,381	9,263	166	426	14,236
Cunard	14,761	11,465	611	1,029	27,866
Netherlands	1,947	5,843	243	655	8,688
State	2,034	1,942	202	205	4,383
Guion	3,809	5,299	303	380	9,791
Hamburg	3,826	5,141	412	340	9,719
Thingvallia	216	1,792	57	224	2,289
Fabre (Italian)	14	3,685	.....	17	3,716
Anchor	6,233	6,665	647	805	14,350
Inman	7,503	7,321	652	883	16,359
North German Lloyd	12,360	15,760	1,621	1,937	31,678
Red Star	3,729	7,342	270	593	11,943
National	442	1,825	56	175	2,498
Spanish	475	143	65	6	679
Various	643	1,504	62	143	2,352
Total	72,214	93,395	5,376	7,818	178,803

The average amount used on letters of credit, issued by eight leading banking houses of New York, was about \$1,500.

An estimate of \$1,000 (say 100 days at \$10 per day for all kinds of expenses and purchases), as the average amount expended by or on account of each cabin passenger would certainly be low.

While it is difficult to estimate the amount expended by third-class passengers, an average of \$150 for each would seem safe.

The result would be as follows:

Cabin passengers (77,590 at \$1,000)	\$77,590,000
Third-class passengers (101,213 at \$150)	15,181,950

Total estimated expenditures by passengers from New York to Europe	\$2,771,950
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STOCK OF COIN IN THE UNITED STATES.

The following estimate of the stock of coin in the United States, at the close of the fiscal year 1889, is presented :

STOCK OF UNITED STATES COIN, JULY 1, 1889.

Items.	Gold.	Silver.	Total.
Estimated stock of coin July 1, 1888	\$595,349,837	\$376,115,166	\$971,465,003
Coinage, fiscal year 1889	25,543,910	34,515,546	60,059,456
Net imports of United States coin, fiscal year 1889		210,569	210,569
Total	620,893,747	410,841,281	1,031,735,028
Less—			
United States coin received at the mints for re-coinage, fiscal year 1889	585,067	536,795	1,121,862
Net exports of United States coin, fiscal year 1889	2,740,320		2,740,320
Estimated to have been used in the arts, fiscal year 1889	3,500,000	200,000	3,700,000
Total deductions	6,825,387	736,795	7,562,182
Estimated stock of United States coin, July 1, 1889	614,068,360	410,104,486	1,024,172,846

In addition to the stock of coin in the United States, at the close of the fiscal year 1889, there was gold and silver bullion in the mints and assay offices, awaiting coinage, valued as follows :

GOLD AND SILVER BULLION IN MINTS AND ASSAY OFFICES, JULY 1, 1889.

Metals.	Value.
Gold	\$65,995,145
Silver (cost)	10,444,443
Total	76,439,588

Adding the bullion to the coin, we have a total metallic stock, at the close of the fiscal year 1889, as follows:

METALLIC STOCK, JULY 1, 1889.

Coin and bullion.	Value.
Gold	\$680,063,505
Silver (bullion in mints at cost value)	420,548,929
Total	1,100,612,434

The metallic stock at the commencement of the fiscal year was as follows :

METALLIC STOCK, JULY 1, 1888.

Coin and bullion.	Value.
Gold	\$705,818,855
Silver	386,611,108
Total	1,092,429,963

From the above figures, it will be seen, that the stock of gold in the country was reduced, during the last fiscal year, \$25,755,350, and the stock of silver, increased \$33,937,821.

These changes in the metallic stock are worthy of note, for the reason that, since 1875, there has been an uninterrupted increase in the accumulation of gold in the United States, and the past year is the first, in a long series of years, in which there has been a reduction in the gold stock of the country.

The ownership, as distinguished from the location, of the precious metals, on the 1st of July, 1889, is exhibited in the following table:

OWNERSHIP OF GOLD AND SILVER IN THE UNITED STATES, JULY 1, 1889.

Ownership.	Gold coin and bullion.	Silver coin and bullion.				Total gold and silver coin and bullion.
		Silver dollars.	Subsidiary silver coin.	Silver bullion.	Total silver.	
United States Treasury...	\$186,451,708	\$21,889,786	\$25,124,672	\$10,444,443	\$57,458,901	\$243,910,609
National banks (July 12, 1889).....	\$152,169,400	\$19,238,787	4,495,682	.....	23,734,469	175,903,869
Banks other than national (values specifically reported).....	46,911,653	2,118,516	46,981,482	.....	2,118,516	49,030,169
Banks other than national (values not specifically reported) and in private hands.....	294,530,744	290,255,561		.....	337,237,043	631,767,787
Total.....	680,063,505	333,502,650	76,601,836	10,444,443	420,548,929	1,100,612,434

* Gold coin and bullion in the Treasury, exclusive of \$117,130,229 gold certificates outstanding.

† Silver dollars in the Treasury, exclusive of \$257,155,565 silver certificates outstanding.

‡ Includes Treasury and clearing-house gold certificates, \$78,261,790.

§ Includes \$12,452,057 silver certificates held by national banks.

It is proper to state, that, in preparing this table, the amount of gold coin in banks other than national, from which reports have been received, viz: \$46,911,653, is an estimate, based upon returns of certain banks to the Comptroller of the Currency, about the close of the fiscal year.

The banks reporting form but a small proportion of banks in the United States, and, moreover, their reports, which are voluntary, frequently do not distinguish between gold coin and other assets, so that the amount of gold coin entered in the table as owned by banks other than national, but *partially* represents the gold held by such banks.

From the above table it will be seen, that the amount of gold owned by the Treasury of the United States on July 1, 1889, was \$186,451,708, against \$194,218,632 owned at the corresponding period of the prior year, showing a loss of gold to the Treasury during the year of \$7,766,924.

The amount of silver owned by the Treasury on July 1, 1889, was \$57,458,901, against \$80,039,794 at the close of the preceding fiscal year, showing that the Treasury owned \$22,580,893 less silver at the close of the fiscal year 1889 than at the close of the preceding year, the falling off being principally in silver dollars.

The following table exhibits the amount of paper and metallic money in the United States, and the location of the same, on July 1, 1889:

LOCATION OF THE MONEYS OF THE UNITED STATES, JULY 1, 1889.

Items.	In Treasury.	In national banks (July 12, 1889).	In circulation.	Total.
METALLIC.				
Gold bullion.....	\$65,995,145			\$65,995,145
Silver bullion.....	10,444,443			10,444,443
Gold coin.....	237,586,792	*\$82,651,610	\$293,829,958	614,068,360
Silver dollars.....	279,045,351	6,786,730	47,670,569	333,502,650
Subsidiary silver coin.....	25,124,672	4,493,681	46,981,483	76,601,836
Total	618,196,403	83,934,021	388,482,010	1,100,612,434
PAPER.				
Legal-tender notes.....	147,196,825	97,456,832	202,027,359	346,681,016
Old demand notes.....			56,442	56,442
Certificates of deposit.....	240,000	16,955,000		17,195,000
Gold certificates.....	36,918,323	69,517,790	47,612,439	154,048,552
Silver certificates.....	5,474,181	12,452,057	244,703,508	262,629,746
National-bank notes.....	4,158,330	\$27,715,587	179,505,046	211,378,963
Total	93,987,659	224,097,266	673,904,794	891,989,719

* Includes \$8,744,000 clearing-house gold certificates.

† Includes \$16,955,000 held for the redemption of certificates of deposit for legal-tender notes, act of June 8, 1872.

‡ Includes \$2,954,100 of their own notes held by the different national banks.

For the purpose of comparison, a similar table for the period July 1, 1888, is presented:

LOCATION OF THE MONEYS OF THE UNITED STATES, JULY 1, 1888.

Items.	In Treasury.	In national banks.	In circulation.	Total.
METALLIC.				
Gold bullion.....	\$110,469,018			\$110,469,018
Silver bullion.....	3,950,388			3,950,388
Silver bullion (melted trade-dollars).....	6,545,554			6,545,554
Gold coin.....	203,636,984	*\$95,709,782	\$296,003,071	595,349,837
Silver dollars.....	243,879,487	6,906,432	48,922,871	299,708,790
Subsidiary silver coin.....	26,051,741	2,819,278	47,535,357	76,406,376
Total	594,533,172	105,435,492	392,461,299	1,092,429,963
PAPER.				
Legal-tender notes.....	152,398,204	81,995,643	212,287,169	346,681,016
Old demand notes.....			56,807	56,807
Certificates of deposit.....	250,000	12,315,000	2,100,000	14,665,000
Gold certificates.....	22,135,780	68,761,930	51,125,440	142,023,150
Silver certificates.....	29,104,396	7,094,854	193,292,522	229,491,772
National-bank notes.....	7,054,221	\$25,130,431	220,183,669	252,368,321
Total	110,942,601	195,297,858	670,045,607	985,286,066

* Includes \$20,884,000 clearing-house gold certificates.

† Includes \$14,415,000 held for the redemption of certificates of deposit for legal-tender notes, act of June 8, 1872.

‡ Includes \$3,787,026 of their own notes held by the different national banks.

From an examination of the above tables, it will be seen that the amount of metallic and paper money in circulation in the United States (outside of the Treasury), on July 1, 1889, was \$1,380,418,091, against \$1,372,240,256 at the close of the preceding fiscal year, showing an increase in the amount of money in circulation between those dates of \$8,177,835.

The following statement exhibits, approximately, the stock of gold and silver coin, in the United States, on November 1, 1889:

GOLD AND SILVER COIN IN THE UNITED STATES, NOVEMBER 1, 1889.

Date.	Gold coin.	Silver coin.			Total gold and silver coin.
		Silver dollars.	Subsidiary.	Total silver.	
Stock July 1, 1889	\$614, 068, 360	\$333, 502, 650	\$76, 601, 836	\$410, 104, 486	\$1, 024, 172, 846
Gain since that date	5, 572, 090	10, 135, 351	26, 945	10, 162, 296	15, 734, 386
Stock November 1, 1889 ..	619, 640, 450	343, 638, 001	76, 628, 781	420, 266, 782	1, 039, 907, 232

The value of the gold and silver bullion in the mints and assay offices, awaiting coinage, at the same date was as follows:

GOLD AND SILVER BULLION IN MINTS AND ASSAY OFFICES, NOVEMBER 1, 1889.

Metals.	Cost value.
Gold	\$64, 554, 226
Silver	10, 918, 171
Total	75, 472, 407

Adding this to the stock of coin, we find the total metallic stock in the United States on November 1, 1889, to be as follows:

TOTAL METALLIC STOCK NOVEMBER 1, 1889.

Gold	\$684, 194, 686
Silver	431, 184, 953
Total	1, 115, 379, 639

GOLD AND SILVER USED IN THE INDUSTRIAL ARTS IN THE UNITED STATES.

The last inquiry made by this Bureau of jewelers and manufacturers, for the purpose of ascertaining the amount of gold and silver used annually in this country in the industrial arts, covered the calendar year 1885.

The value of the precious metals, reported by manufacturers, jewelers, and others as, used during that year, was:

Gold	\$11, 152, 120
Silver	5, 198, 413
Total	16, 350, 533

Since 1885, the efforts of the Bureau, in this line, have been confined to ascertaining annually the value of the bars of gold and silver furnished, by Government institutions and by private refineries, to jewelers and others, for industrial use.

An inquiry of the latter kind, while valuable and involving but few difficulties as compared with the more laborious task of ascertaining from consumers of the precious metals the amounts of gold and silver yearly employed by them in the manufacture of watches, jewelry, in gilding, etc., is necessarily imperfect in its results, and does not enable us to determine, even approximately, the amount of gold and silver used annually in the industrial arts, for the reason that it does not include the extensive melting down of coin, especially United States coin, which is one of the most important objects sought. The melting of coin for industrial use, is principally by jewelers, in the manufacture of small articles of jewelry and in repairs.

The following table exhibits the value of the gold and silver bars furnished manufacturers, by Government institutions and private refineries in the United States, presumably for use in the industrial arts, during the calendar year 1888, and the material used in the composition of such bars:

VALUE OF GOLD AND SILVER BARS FURNISHED FOR USE IN MANUFACTURES AND THE ARTS, DURING CALENDAR YEAR 1888, AND CLASSIFICATION OF THE MATERIAL USED.

Material used.	Gold.	Silver.	Total.
Domestic bullion	\$9,893,057.06	\$6,477,856.94	\$16,370,914.00
United States coin	309,183.97	6,250.77	315,434.74
Foreign coin and bullion	718,808.70	771,985.39	1,490,794.09
Old material	2,402,975.73	652,046.69	3,055,022.42
Total	13,324,025.46	7,908,143.79	21,232,174.25

The value of United States gold coin melted for use in the manufacture of bars for industrial purposes, during the calendar year 1888, was only \$309,183.97, against a reported melting down of United States gold coin for industrial employment, reported by jewelers and manufacturers for the year 1885, of \$3,500,000.

Unless there has been a decided falling off in the amount of coin melted for industrial purposes by jewelers, the value of the gold used annually in the United States in the industrial arts may be placed at, approximately, \$16,500,000, and of silver, at about \$8,000,000.

Of the gold used for this object, about \$3,500,000 represent our own coin melted down, \$3,000,000 old and foreign material remelted, leaving \$10,000,000 approximately representing the annual product of gold used for industrial purposes in this country.

The following table exhibits the value of the bars of gold and silver issued at the United States assay office at New York and at the mint at Philadelphia, presumably for use in the industrial arts, during the fiscal year 1889:

VALUE AND COMPOSITION OF BARS, FOR INDUSTRIAL USE, ISSUED BY THE UNITED STATES ASSAY OFFICE AT NEW YORK, DURING THE FISCAL YEAR 1889.

Material used.	Bars manufactured.			
	Gold.		Silver.	
	Fine ounces.	Value.	Fine ounces.	Value.
United States coin.....			570.60	\$634.07
Foreign coin.....	5,164.479	\$106,759.26	19,304.88	21,449.87
Domestic bullion.....	91,864.042	1,898,998.28	2,868,713.38	3,187,459.31
Foreign bullion.....	10,617.573	219,484.72	583,834.81	648,705.34
Old plate, jewelry, etc.....	80,601.497	1,666,180.82	260,076.02	288,973.36
Total.....	188,247.591	3,891,423.08	3,732,499.75	4,147,221.95
Large gold bars exchanged for gold coin re-deposited for small bars.....	134,737.819	2,785,277.91		
Large gold bars taken by manufacturers in exchange for gold coin.....	142,910.559	2,954,223.45		
Total.....	277,648.378	5,739,501.36		
Grand total gold.....	465,895.969	9,630,924.44		

VALUE AND COMPOSITION OF BARS, FOR INDUSTRIAL USE, ISSUED BY THE MINT AT PHILADELPHIA, DURING THE FISCAL YEAR 1889.

Material used.	Bars manufactured.			
	Gold.		Silver.	
	Fine ounces.	Value.	Fine ounces.	Value.
United States coin.....	769.622	\$15,909.51		
Old plate, jewelry, etc.....	3,662.667	75,714.04	8,646.53	\$9,607.25
Exchange bars sold for coin.....	29,135.921	602,292.94		
Total.....	33,568.210	693,916.49	8,646.53	9,607.25

The value of the gold bars paid out at these institutions, for industrial use, during the last fiscal year, amounted to \$10,324,840.93 against \$10,286,941.01 in the prior fiscal year; and of silver, \$4,156,829.20 against \$4,963,294.36, in the fiscal year 1888.

PRODUCT OF GOLD AND SILVER.

The product of the precious metals from the mines of the United States during the calendar year 1888 was presented in the special report on that subject issued from this Bureau.

The product was estimated to have been as follows:

Metal	Fine ounces.	Commercial value.	Coining value.
Gold	1,604,841	\$33,175,000	\$33,175,000
Silver	45,783,632	43,020,000	59,195,000
Total		76,195,000	92,370,000

The distribution of the product among the producing States and Territories, was, approximately, as follows:

APPROXIMATE DISTRIBUTION, IN ROUND NUMBERS, BY STATES AND TERRITORIES, OF THE ESTIMATED PRODUCT OF GOLD AND SILVER IN THE UNITED STATES, 1888.

State or Territory.	Gold.		Silver.		Total value.
	Fine ounces.	Value.	Fine ounces.	Value.	
Alaska	41,119	\$850,000	2,320	\$3,000	\$853,000
Arizona	42,159	871,500	2,320,313	3,000,000	3,871,500
California	616,781	12,750,000	1,082,812	1,400,000	14,150,000
Colorado	181,793	3,758,000	14,695,313	19,000,000	22,758,000
Dakota	125,775	2,600,000	77,344	100,000	2,700,000
Georgia	5,031	104,000	387	500	104,500
Idaho	116,100	2,400,000	2,320,313	3,000,000	5,400,000
Michigan	2,032	42,000	64,969	84,000	126,000
Montana	203,175	4,200,000	13,148,437	17,000,000	21,200,000
Nevada	170,522	3,525,000	5,414,062	7,000,000	10,525,000
New Mexico	29,122	602,000	928,125	1,200,000	1,802,000
North Carolina	6,579	136,000	2,707	3,500	139,500
Oregon	39,909	825,000	11,602	15,000	840,000
South Carolina	1,887	39,000	154	200	39,200
Utah	14,029	290,000	5,414,062	7,000,000	7,290,000
Washington	7,014	145,000	77,344	100,000	245,000
Texas			232,031	300,000	300,000
Alabama, Maryland, Tennessee, Virginia, Vermont, and Wyoming	1,451	30,000	387	500	30,500
Total	1,604,478	33,167,500	45,792,682	59,206,700	92,374,200

The product of gold and silver from the mines of the United States, since 1878, has been as follows:

GOLD PRODUCT OF THE UNITED STATES.

Years.	Fine ounces.	Value.
1878	2,476,800	\$51,200,000
1879	1,881,787	38,900,000
1880	1,741,500	36,000,000
1881	1,678,612	34,700,000
1882	1,572,187	32,500,000
1883	1,451,250	30,000,000
1884	1,489,950	30,800,000
1885	1,538,325	31,800,000
1886	1,693,125	35,000,000
1887	1,596,375	33,000,000
1888	1,604,841	33,175,000

SILVER PRODUCT OF THE UNITED STATES.

Years.	Fine ounces.	Commercial value.	Coining value.
1878.....	34,960,000	\$40,270,000	\$45,200,000
1879.....	31,550,000	35,430,000	40,800,000
1880.....	30,320,000	34,720,000	39,200,000
1881.....	33,260,000	37,850,000	43,000,000
1882.....	36,200,000	41,120,000	46,800,000
1883.....	35,730,000	39,660,000	46,200,000
1884.....	37,600,000	42,070,000	48,800,000
1885.....	39,910,000	42,500,000	51,600,000
1886.....	39,440,000	39,230,000	51,000,000
1887.....	41,260,000	40,410,000	53,350,000
1888.....	45,780,000	43,020,000	59,195,000

In the Appendix will be found a table showing the value of the gold and silver produced annually in the United States since 1792.

A table will also be found, compiled principally from information furnished by foreign governments and revised from the latest returns in the possession of this Bureau, showing by weight and value, the product of gold and silver in the principal producing countries of the world, for the calendar years 1885, 1886, 1887 and 1888. The value of silver in the table is stated, as in all previous tables contained in the reports of this Bureau, at coining rate.

In the following résumé of the world's production for each of the years named, silver is given at its commercial value, that is, at the average price of silver bullion during the year, and also at coining value.

PRODUCT OF GOLD AND SILVER IN THE WORLD.

Calendar years.	Gold.		Silver.		
	Kilograms.	Value.	Kilograms.	Value at average price of silver for the year.	Value (coining rate).
1885.....	163,162	\$108,435,600	2,849,995	\$97,564,565	\$118,445,150
1886.....	159,741	106,163,877	2,902,471	93,297,290	120,626,800
1887.....	160,933	106,954,900	3,021,585	95,086,095	125,576,710
1888.....	159,490	105,994,150	3,427,265	103,556,260	142,437,150

For the purpose of comparison the following valuable tables, which have never before been published, kindly sent this Bureau by Dr. Adolf Soetbeer, giving his latest estimates of the production of gold and silver in the world, for the same years, are presented:

PRODUCT OF GOLD IN THE WORLD.

Years.	Kilograms.	Value.
1885.....	154,500	\$102,578,000
1886.....	161,450	107,133,000
1887.....	160,000	106,314,000
1888.....	160,000	106,267,000

PRODUCT OF SILVER IN THE WORLD.

Years.	Kilograms.	Value at average price of silver for the year.	Value at coining rate.
1885.....	3, 176, 000	\$108, 861, 000	\$136, 000, 000
1886.....	3, 238, 000	103, 244, 000	138, 500, 000
1887.....	3, 414, 000	107, 242, 000	146, 000, 000
1888.....	3, 637, 000	109, 932, 000	153, 500, 000

From a comparison of the above tables it will be seen that there is a substantial agreement as to the annual product of gold in the world; but in the case of silver there is a very large discrepancy, the eminent statician's estimate of the silver product being each year largely in excess of the estimate of this Bureau, and this notwithstanding the fact that, in the estimate of this Bureau for the calendar year 1888, a silver production of the value of \$5,000,000 has been credited to Australia, which apparently is not embraced in the estimate of Dr. Soetbeer, unless it is included in the item "other countries."

The difference in the silver product as estimated annually by this Bureau and by Dr. Soetbeer is occasioned by the fact that the latter credits Germany with the silver product of its smelting works, aggregating for the last year over 406,000 kilograms (\$16,000,000, at coining value), while this Bureau credits Germany with only the product of its own mines, as published in its statistical journals.

It is a well-known fact, frankly acknowledged by Dr. Soetbeer, that the bulk of the silver product of Germany is extracted from foreign ores and other foreign material. The value of silver contained in exported ores is reported to this Bureau by exporting countries as a part of the annual product of their mines, and is credited the producing countries.

It would be a duplication, if this Bureau should again credit the silver contents of these ores to Germany in the product of its smelting works.

On the other hand, the gold product of the smelting works of Germany is credited that country in the statistics of this Bureau, although, as in the case of silver, it is obtained almost exclusively from foreign material.

The reason for this seeming inconsistency is that the gold obtained in Germany from foreign products occurs in minute and desultory quantities, principally in copper matte and other furnace products, which are shipped to Germany for smelting and refining and incidental recovery of the precious metals, and this gold is not reported to this Bureau by exporting countries, so that if omitted from Germany's product it would escape record altogether.

A large silver product, \$5,000,000, is credited Australia in the year 1888. The silver was mined in the colony of New South Wales, and probably was in excess of the amount given.

From the report of the Broken Hill Proprietary Company, of the Barrier Ranges Silver Field, in New South Wales, the product of silver from that mine for the past half year was 2,677,686 ounces.

The following statistics, kindly furnished the Bureau by Mr. R. P. Rothwell, one of the editors of the Engineering and Mining Journal, will be of interest.

The market value of ounces of fine silver produced, and of silver in ore exported from the colony of New South Wales last year, 1888, was \$5,512,025. This amount will show a very large increase in the present year, as the number of fine ounces pro-

duced by three companies in the month of July was 721,412, or at the rate of 8,656,944 ounces per annum, without taking into account ore shipments; and even this rate of production is likely to be still further increased before the end of the year, as two of the principal companies are adding to their smelting capacity, thus showing their mine productions to be in excess of their means of reduction. Add to this the new developments in the Broken Hill district, already mentioned in our issue of October 12, and fresh discoveries of importance near Kangarilla, South Australia, since announced, and in which the ore body is represented to have a thickness of 38 feet, and the ore an average value of 50 ounces, and it is quite clear that our estimate of October 5 of a production of 10,000,000 ounces a year from Australia is not excessive.

WORLD'S COINAGE.

The value of the gold and silver coinages executed during the calendar years 1885, 1886, 1887, and 1888 by the nations of the world, so far as reported, is presented in a table in the Appendix.

In compiling this table, the silver coinages of foreign countries have been converted into United States money at their coining value.

This table is believed to include substantially the entire coinage of the world for the years named.

The following summary is presented :

WORLD'S COINAGE.

Calendar years.	Gold.	Silver.
1885	\$95, 757, 582	\$126, 764, 574
1886	94, 642, 070	124, 854, 101
1887	124, 992, 465	163, 411, 397
1888	134, 720, 639	149, 737, 442

The large increase, during the last two years, in the amount of gold and silver employed in coinage is worthy of note.

In regard to the silver coinage, it may be said that the only mints which are open to the coinage of silver for depositors are those of India, Mexico, and Japan.

The silver coinage of Mexico is unimportant, as a comparatively small amount remains in the country. The conversion of silver bullion into Mexican dollars is simply a convenient means of putting it into some merchantable shape for oriental trade.

The bulk of the silver coinage of Mexico is either remelted and used in other coinages or is absorbed by Asia.

It will be understood that the coinages presented in the table do not represent the value of the annual product of gold and silver employed in coinage, for the reason that they include recoinages of both domestic and foreign coins and old material.

The following table of recoinages for the year 1888 has been compiled from information furnished by foreign governments :

RECOINAGES REPORTED BY CERTAIN COUNTRIES—1888.

Countries.	Gold.	Silver.	Countries.	Gold.	Silver.
United States	\$507, 916	\$460, 300	Germany	\$16, 321, 492	\$989, 127
Great Britain	8, 163, 388	1, 146, 941	Denmark		8, 040
Canada		17, 174	Turkey	66, 000	74, 448
Australia	483, 433		Egypt		81, 483
India		18, 183, 527	Mexico		337, 558
France		1, 112, 379	Colombia		663, 069
Switzerland	16, 984		Brazil		202, 278
Spain		4, 436, 804			
Portugal		1, 036, 800	Total	25, 559, 213	28, 749, 928

Of the coinage of gold by the mints of the world during the year 1888, namely, \$134,720,639, at least \$25,559,213 are known to have consisted of coins remelted, thus reducing the supply of new coin during that year, to \$109,161,426.

Deducting from the total silver coinage of the year, viz, \$149,737,442, the recoinaiges reported, viz, \$28,749,928, and the Mexican silver coinage (less recoinage already deducted), viz, \$26,321,406, a total of \$55,071,334, the increase of the world's stock of silver coin during the year was \$94,666,108.

Over 80 per cent. of this was full legal-tender coin issued from the mints of the United States, India, and Japan.

ESTIMATION OF THE VALUE OF FOREIGN COINS.

Section 3564 of the Revised Statutes requires that the values of the standard coins in circulation of the various nations of the world shall be estimated annually by the Director of the Mint, and be proclaimed on the 1st day of January by the Secretary of the Treasury.

In accordance with the requirements of this law the Director of the Mint estimated, and the Secretary of the Treasury proclaimed, the values of foreign coins on January 1, 1889, to be as follows:

VALUES OF FOREIGN COINS, JANUARY 1, 1889.

Country.	Standard.	Monetary unit.	Value in terms of United States gold dollar.	Values of coins.
Argentine Republic.	Double	Peso	\$0.965	Gold: argentine (\$4.824) and $\frac{1}{2}$ argentine. Silver: peso and divisions.
Austria.....	Singlesilver	Florin .....	.336	Gold: 4 florins (\$1.929), 8 florins (\$3.858), ducat (\$2.287), and 4 ducats (\$9.158). Silver: 1 and 2 florins.
Belgium.....	Double	Franc.....	.193	Gold: 10 and 20 francs. Silver: 5 francs.
Bolivia	Singlesilver	Boliviano .....	.68	Silver: boliviano and divisions.
Brazil	Single gold..	Milreis of 1,000 reis	.546	Gold: 5, 10, and 20 milreis. Silver: $\frac{1}{2}$, 1, and 2 milreis.
British Possessions, North America.	Single gold..	Dollar	1.00	
Chili.....	Double	Peso .....	.912	Gold: escudo (\$1.824), doubloon (\$4.561), and condor (\$9.123). Silver: peso and divisions.
Cuba	Double.....	Peso .....	.926	Gold: doubloon (\$5.017). Silver: peso.
Denmark.....	Single gold..	Crown .....	.268	Gold: 10 and 20 crowns.
Ecuador.....	Singlesilver	Sucre.....	.68	Gold: condor (\$9.647) and double condor. Silver: sucre and divisions.

VALUES OF FOREIGN COINS, JANUARY 1, 1889—Continued.

County.	Standard.	Monetary unit.	Value in terms of United States gold dollar.	Value of coins.
Egypt	Single gold..	Pound (100 piasters).	\$.943	Gold: pound (100 piasters), 50 piasters, 20 piasters, 10 piasters, and 5 piasters. Silver: 1, 2, 5, 10, and 20 piasters.
France	Double	Franc .....	.193	Gold: 5, 10, 20, 50, and 100 francs. Silver: 5 francs.
German Empire ..	Single gold..	Mark .....	.238	Gold: 5, 10, and 20 marks.
Great Britain	Single gold..	Pound sterling...	4.866	Gold: sovereign (pound sterling) and $\frac{1}{2}$ sovereign.
Greece	Double	Drachma .....	.193	Gold: 5, 10, 20, 50, and 100 drachmas. Silver: 5 drachmas.
Guatemala	Single silver	Peso .....	.68	Silver: peso and divisions.
Hayti	Double	Gourde .....	.965	Silver: gourde.
Honduras	Single silver	Peso .....	.68	Silver: divisions of peso.
India	Single silver	Rupee of 16 annas.	.323	Gold: mohur (\$7.105). Silver: rupee and divisions.
Italy	Double	Lira .....	.193	Gold: 5, 10, 20, 50, and 100 liras. Silver: 5 liras.
Japan	Double*	Yen { Gold... Silver...	.997 .734	Gold: 1, 2, 5, 10, and 20 yen. Silver: yen.
Liberia	Single gold..	Dollar	1.00	
Mexico	Single silver	Dollar .....	.739	Gold: dollar (\$0.983), $2\frac{1}{2}$, 5, 10, and 20 dollars. Silver: dollar (or peso) and divisions.
Netherlands	Double	Florin .....	.402	Gold: 10 florins. Silver: $\frac{1}{2}$, 1, and $2\frac{1}{2}$ florins.
Nicaragua	Single silver	Peso .....	.68	Silver: peso and divisions.
Norway	Single gold..	Crown .....	.268	Gold: 10 and 20 crowns.
Peru	Single silver	Sol .....	.68	Silver: sol and divisions.
Portugal	Single gold..	Milreis of 1,000 reis.	1.08	Gold: 1, 2, 5, and 10 milreis.
Russia	Single silver	Rouble of 100 copecks.	.544	Gold: imperial (\$7.718); and $\frac{1}{2}$ imperial (\$3.860). Silver: $\frac{1}{4}$, $\frac{1}{2}$, and 1 rouble.
Spain	Double	Peseta of 100 centimes.	.193	Gold: 25 pesetas. Silver: 5 pesetas.
Sweden	Single gold..	Crown .....	.268	Gold: 10 and 20 crowns.
Switzerland	Double	Franc .....	.193	Gold: 5, 10, 20, 50, and 100 francs. Silver: 5 francs.
Tripoli	Single silver	Mahabub of 20 piasters.	.614	
Turkey	Single gold..	Piasters .....	.044	Gold: 25, 50, 100, 250, and 500 piasters.
United States Colombia.	Single silver	Peso .....	.68	Gold: condor (\$9.647) and double-condor. Silver: peso.
Venezuela	Single silver	Bolivar .....	.136	Gold: 5, 10, 20, 50, and 100 bolivars. Silver: 5 bolivars.

*Gold the nominal standard; silver practically the standard.
†Coined since January 1, 1886. Old half-imperial=\$3.986.

In estimating the value of foreign coins, the value of the monetary unit of countries having a gold or double standard was ascertained by comparing the amount of pure gold in such unit with the pure gold in the United States dollar. The silver coins of such countries were given the same valuation as the corresponding gold coins with which they are interchangeable. In countries having a silver standard, the value of the silver coins was fixed at the gold value of the pure silver contained in such coins, based upon the price of silver in London for a period embraced between October 1 and December 24, 1888.

The average price of silver in London for this period was 42.911 pence per ounce, British standard, equivalent at the par of exchange to \$0.94 per ounce fine, a decline of 2.6 cents from the price for the corresponding period of the calendar year 1887.

The decline in the price of silver occasioned a change in the estimated value of each of the following coins:

CHANGES IN THE VALUES OF FOREIGN COINS FROM 1888 TO 1889.

Coins.	Value, January 1, 1888.	Value, January 1, 1889.
Florin of Austria	\$0.345	\$0.336
Boliviano of Bolivia .....	.699	.680
Dollar (or peso) of Colombia .....	.699	.680
Sucre of Ecuador .....	.699	.680
Peso of Guatemala .....	.699	.680
Peso of Honduras .....	.699	.680
Rupee of India .....	.332	.323
Silver yen of Japan .....	.753	.734
Dollar (or peso) of Mexico .....	.759	.739
Peso of Nicaragua .....	.699	.680
Sol of Peru .....	.699	.680
Rouble of Russia .....	.559	.544
Mahbub of Tripoli .....	.630	.614
Bolivar of Venezuela .....	.140	.136

ANNUAL TRIAL OF COINS.

The Assay Commissioners appointed under the provisions of section 3547 of the Revised Statutes, to test the weight and fineness of the gold and silver coins of the calendar year 1888, reserved for that purpose by the coinage mints, were as follows: Hon. D. W. Voorhees, U. S. Senate; Hon. Charles Tracey, House of Representatives; Messrs. C. O. Boutelle, Washington, D. C.; A. J. Bowie, California; Francis M. Burdick, New York; George H. Cook, New Jersey; Edward Hall, New York; E. N. Horsford, Massachusetts; Charles J. Leeds, Louisiana; Henry Leffmann, Pennsylvania; Henry Morton, New Jersey; George C. Munson, Colorado; J. S. Newberry, New York; William H. Pettée, Michigan; Robert H. Richards, Massachusetts; Robert P. Waring, North Carolina.

The Commission met in Philadelphia February 13, 1889, the following *ex officio* commissioners being present: Hon. William Butler, United States judge for the eastern district of Pennsylvania, and Herbert G. Torrey, assayer of the United States assay office at New York.

The committee on counting reported the following coins as reserved at the several mints for the purposes of the Commission:

COINS RESERVED FOR ANNUAL ASSAY, 1889.

Mints.	Number of pieces.		
	Gold.	Silver.	Total.
Philadelphia	456	12, 369	12, 825
San Francisco	1, 807	1, 797	3, 604
New Orleans	22	6, 075	6, 097
Total	2, 285	20, 241	22, 526

The result of the annual test as to weight and fineness of the coins of the United States during the calendar year 1888 is exhibited in the following resolution, adopted by the Commission:

Resolved, That the Assay Commission having examined and tested the reserved coins of the several mints for the year 1888, and it appearing that these coins do not differ from the standard fineness and weight by a greater quantity than is allowed by law, the trial is considered satisfactory.

PROPOSED LEGISLATION.

I have the honor to recommend that legislation looking towards the discontinuance of the coinage of the 3-dollar and 1-dollar gold pieces and the 3-cent nickel piece be requested of Congress.

With regard to the 3-dollar gold piece, it may be said that that denomination of coin serves no useful purpose, and that its present coinage is limited to a few proof coins sold at a profit by the Mint, to meet the demands of numismatic societies and coin collectors. There is no demand for it by the business public.

The same objections apply to the 1-dollar gold piece, with the additional ones that it is too small for circulation, and that the few pieces issued annually from the Mint are used almost exclusively for the purpose of ornament.

So long as statutory authority exists to coin this latter denomination, the suspension of its coinage by the Secretary of the Treasury is of doubtful legality. The most he has ever felt warranted in doing was to limit its coinage to pressing demands about the holiday season, and to maintain, unbroken, the series of coin sets sold by the Mint. The very limitation of its coinage leads to favoritism in the distribution of the few pieces struck annually, and to speculation in them.

The 3-cent nickel piece is open to the more important objection that it has so nearly the size and appearance of the 10-cent silver piece that it is frequently mistaken for it, much to the annoyance of the public, who receive it reluctantly.

It is further recommended that any act which may provide for the discontinuance of the coinage of these pieces, authorize their withdrawal from circulation as fast as received in the Treasury, and their recoinage into other denominations.

SUMMARY OF OPERATIONS OF THE MINTS AND ASSAY OFFICES.

The bullion deposited in the mints and assay offices of the United States during the fiscal year 1889 contained 2,628,413 standard ounces of gold and 35,627,273 standard ounces of silver of the total coining value for both metals of \$90,357,903.

The amount of bullion deposited represents only partially the operations of the mints and assay offices.

All deposits, unless they consist of fine bars, are first melted in the superintendent's department. The deposits are then delivered to the melter and refiner for manufacture into ingots or bars. This necessitates a remelting of all deposits; the refining by acid of such deposits as contain base metals; the parting of the precious metals; and the subsequent remelting and alloying with copper of the refined product of the acid refineries intended for ingots.

As representing the magnitude of the operations of the melting departments of the mints and of the New York assay office during the past fiscal year, the following table has been prepared:

BULLION OPERATIONS OF THE MELTING DEPARTMENTS, 1889.

Metals.	Standard ounces.	Coining value.
Gold	4, 189, 837	\$77, 950, 461
Silver.....	71, 183, 258	82, 831, 430
Total		160, 781, 891

The work of the coining departments of the three coinage mints in operation during the year, namely, at Philadelphia, San Francisco, and New Orleans, which operations consist in the conversion of ingots of gold and silver prepared by the melting department into finished coin, is presented in the following table:

BULLION OPERATIONS OF COINING DEPARTMENTS, 1889.

Metals.	Standard ounces.	Coining value.
Gold.....	2, 684, 293	\$49, 940, 326
Silver.....	61, 073, 428	71, 067, 262
Total		121, 007, 598

The work of the minor assay offices (including the mint at Denver), located at Helena, Mont.; Boise City, Idaho; Charlotte, N. C., and St. Louis, Mo., consisting of the manufacture of unparted bars of gold and silver, which bars are either paid back to depositors or shipped to the mint at Philadelphia for coinage, was as follows:

OPERATIONS OF MINOR ASSAY OFFICES, 1889.

Metals.	Standard ounces.	Coining value.
Gold.....	192, 238	\$3, 576, 524
Silver	85, 217	99, 162
Total		3, 675, 686

The following table is a recapitulation of the previous tables exhibiting the work of the melting and coining departments of the mints and assay offices during the fiscal year:

BULLION OPERATED UPON IN THE MELTING AND COINING DEPARTMENTS OF ALL THE MINTS AND ASSAY OFFICES, 1889.

Metals.	Standard ounces.	Coining value.
Gold.....	7,066,368	\$131,467,321
Silver.....	132,341,904	153,997,854
Total.....		285,465,175

The weight of the precious metals operated upon in the mints and assay offices during the fiscal year was about 241 tons of gold and 4,534 tons of silver.

The wastage in operating upon this quantity of bullion amounted to \$16,071.31.

In addition to operative wastage, there was a loss of \$15,468.89, occasioned by the sale of precious metals in sweeps accruing in the operative departments, too base to be worked advantageously by Government refineries, and representing the difference between the value of the precious metals contained in the sweeps credited the operative offices and the net sum realized from their sale.

The total wastage and loss on sweeps was \$31,540.20.

Against this loss there were incidental gains in the operations on bullion, as follows:

Value of surplus bullion returned by operative officers	\$25,264.52
Value of precious metals contained in grains and sweepings recovered in deposit melting room	9,558.79
Gain on bullion shipped by the minor assay offices to the mint at Philadelphia for coinage (being the difference between the amount paid depositors and the amount allowed by the mint).....	4,619.21
Total operative gains	39,442.52

Hence there was a net gain in the operations on bullion during the year of \$7,902.32.

The relative cost per piece of the coinage executed at the mints during the year is exhibited in the following table:

COST OF COINAGE AT EACH MINT, 1889.

Location of mint.	Number of pieces coined.	Number of pieces coined, exclusive of minor coins.	Expenses for salaries, wages and incidentals.	Cost per piece, including minor coinage.	Cost per piece, exclusive of minor coinage.
Philadelphia	77,544,801	26,027,940	\$543,369.50	\$0.007	\$0.0209
San Francisco.....	3,574,504	3,574,504	255,224.88	.072	.072
New Orleans	12,307,835	12,307,835	213,498.68	.0173	.0173
Total and average.	93,427,140	41,910,279	1,012,093.06	.0108	.024

It is difficult to draw a comparison between the cost of coining at the various mints for the reason that the character of the coinage executed at them is so dissimilar.

At the mint at Philadelphia a variety of coins are manufactured, comprising a limited quantity of gold pieces, a large silver coinage, and a still larger minor coinage. For some years past, and at present, the blanks, or discs, for the minor coinage are purchased under contract, so that the mechanical operations necessary to convert them into finished coins consist merely of heating and cleaning the discs and striking the coins. The cost of this work is out of all proportion to the cost of manufacturing gold and silver coins.

At the mint at San Francisco, on the other hand, the coinage executed is almost exclusively gold, which is the most expensive coinage, requiring greater care and skill.

At the mint at New Orleans, the coinage consists almost exclusively of silver dollars manufactured from refined silver bars, alloyed with copper.

So that the cost per piece of the coinage of each mint is of but little practical value as a basis of comparison of one institution with another.

The following table exhibits the proportion of good coin produced from ingots operated on, in each of the coinage mints, during the fiscal year:

PERCENTAGE OF GOOD COIN PRODUCED TO INGOTS OPERATED UPON FOR THE FISCAL YEAR 1889.

Coinage mints.	Gold.	Silver.
	<i>Per cent.</i>	<i>Per cent.</i>
Philadelphia.....	42.6	48.1
San Francisco.....	51.2	54.0
New Orleans.....	51.25	50.6

MINT AT PHILADELPHIA.

The value of the precious metals deposited and purchased at the mint at Philadelphia during the fiscal year was as follows:

Gold	\$4,584,222.17
Silver	22,918,578.89
Total.....	27,502,801.06

In addition, minor coinage metal was received of the weight of 374,981 pounds.

The number of assays made in the assayer's department of the mint was considerably in excess of the previous year, having been approximately:

Gold.....	16,000
Silver	45,000

The amount of gold operated on by the melter and refiner during the year was 765,876 standard ounces, with a wastage of 171.416 standard ounces.

The silver operated on by the same officer was 43,334,421 standard ounces, with an apparent surplus of 260.04 standard ounces.

The number of melts made in the same department and the number condemned were as follows:

MELTS OF GOLD AND SILVER, 1889.

Metals.	For bars.	For ingots.	
		Made.	Condemned.
Gold	350	32	1
Silver	740	13, 250	115
Total	1, 090	13, 282	116

The operations of the refinery are exhibited in the following table:

Bullion.	Gold.	Silver.
	Ounces.	Ounces.
Sent to refinery:		
Gross weight	902, 906	
Standard ounces by assay	252, 931	661, 795
Returned from refinery	252, 687	666, 402

In addition to the precious metals, minor coinage metal, both purchased and for recoinage, passed through this department during the year to the amount of 401,340 pounds, or more than 200 tons.

The operations of the coining department comprised gold, silver, and minor coinage metal amounting to: Gold, 267,320 standard ounces; silver, 39,613,985 standard ounces; and minor coinage metal, 5,697,313 standard ounces; the total weight being about 1,562½ tons.

The number of coins struck was 77,544,801, of the value of \$24,853,-624.21, an average coinage of nearly 6,500,000 pieces per month.

The gold wastage of the coiner for the year was 16.837 standard ounces and of silver 3,651.53 standard ounces.

The proportion of good coin produced from ingots operated upon was: Gold, 42.6 per cent.; silver, 48.1 per cent.

During the last fiscal year there have been material improvements in the way of additional accommodations for the storage of coin at the mint at Philadelphia. The last of the small brick vaults in the basement for the use of the cashier was lined with steel and furnished with modern doors and improved locks. There was constructed beneath the central court-yard of the mint a steel-lined, burglar-proof vault with a storage capacity of 85,000,000 silver dollars. There was also constructed a large steel vault in the central area of the mint on a level with the main floor of the building, said to be the only one of its style in the United States, divided into compartments for the daily use of the melter and refiner, the coiner, and the superintendent, for the immediate safe-keeping of the large silver bars received on purchases.

Perspective views of the proposed additions to the mint building were prepared during 1888, showing an attic stage built over the present structure, forming a new third story to the building, and on an estimate of the cost, an appropriation of \$220,000 for the work was made.

Of the amount appropriated, \$41,411 has been expended to date in the construction of new vaults, reducing the available balance for building purposes to \$178,589.

Further plans and drawings have since been prepared, showing an extension of the floor area of the building, by extending the building front to the line of the portico, thus acquiring additional space and permitting the re-arrangement of the offices and work-rooms of the building.

It is estimated by the Supervising Architect that the cost of the extensions contemplated by the last plans will approximate \$420,000, and it is recommended that the appropriation already made be increased to the sum of \$420,000.

The value of the foreign coins deposited at the mint at Philadelphia during the year is exhibited in the following table:

VALUE OF FOREIGN COINS DEPOSITED AT THE MINT AT PHILADELPHIA, FISCAL YEAR 1889.

Countries of coinage.	Gold coin.	Silver coin.	Total.
Great Britain.....	\$1,224.61	.....	\$1,224.61
France.....	6.00	.....	6.00
Mexico.....	19.35	\$2,390.73	2,410.08
Spain.....	5.00	.....	5.00
Germany.....	75.90	.....	75.90
Austria.....	5.00	.....	5.00
United States of Colombia.....	32.20	137.75	169.95
Unknown.....	457.12	1,188.00	1,645.12
Total.....	1,825.18	3,716.48	5,541.66

The expenditures for the different classes of supplies for the mint at Philadelphia during the fiscal year were as follows:

EXPENDITURES AT THE MINT AT PHILADELPHIA, 1889.

Supplies, etc.	General department.		Assayer's department.	Coiner's department.	Melter and refiner's department.		Engraver's department.
	Proper.	Mechanical.			Proper.	Refinery.	
Acids.....	.....	.....	\$248.29	.....	\$780.07	\$4,035.79	.....
Belting.....	\$717.03	.....	.....	\$12.92	.....	.....	.....
Charcoal.....	23.14	\$21.84	.....	18.72	1,623.37	.....	\$92.61
Chemicals.....	6.28	1.13	130.07	964.83	85.38	.....	4.02
Coal.....	6,284.60	27.50	218.72	.....	2,344.65	27.31	.....
Copper.....	.....	.....	.....	.....	20,942.53	.....	.....
Crucibles, covers, stirrers, and dippers.....	.....	.....	59.80	.....	2,470.55	.....	.....
Dry goods.....	1,187.46	8.20	8.65	208.46	103.43	35.31	.60
Fluxes.....	.....	.....	.....	.....	23.37	339.69	.....
Freight and drayage.....	10.33	.....	.....	.....	.....	.....	.....
Gas and electric lighting.....	4,935.95	.....	.....	.....	.....	.....	.....
Gloves and gauntlets.....	727.24	.....	22.72	3,570.24	2,205.51	57.80	.....
Hardware.....	299.14	39.60	.....	176.74	76.19	.....	2.22
Ice.....	506.89	.....	.....	.....	101.61	.....	.....
Iron and steel.....	11.57	44.43	.68	235.00	30.34	.....	165.98
Labor and repairs.....	524.10	.....	.....	509.99	284.75	.....	.....
Loss on sale of sweeps.....	1,214.45	.....	.....	.....	.....	612.47	.....
Lumber.....	265.28	232.14	.....	113.38	41.22	.....	.46
Machinery and appliances.....	58.02	.....	.....	.....	19.80	.....	.....

EXPENDITURES AT THE MINT AT PHILADELPHIA, 1889—Continued.

Supplies, etc.	General department.		Assayer's department.	Coiner's department.	Melter and refiner's department.		Engraver's department.
	Proper.	Mechanical.			Proper.	Refinery.	
Metal-work and castings...	\$576.62	\$344.32	\$0.53	\$1,212.56	\$583.99		\$9.94
Oils.....	690.48	58.02	.16	204.37	219.07		.44
Salt.....			.71	31.50		\$110.80	
Stationery, printing, and binding.....	462.08			25.62	13.00		
Steam-power plant.....	116.60						
Sundries.....	3,768.68	32.31	437.75	516.13	423.73	104.96	17.03
Telegraphing.....	36.18						
Washing.....	113.27						
Water.....	548.00						
Wood.....				4,594.87			
Zinc.....						1,150.73	
Wastage.....	1,006.26					660.53	
Total.....	24,089.65	809.49	1,128.08	12,395.33	32,372.66	7,135.39	293.30
Salaries.....	23,434.51		5,000.00	5,000.00	5,000.00		3,000.00
Wages of workmen.....	106,055.50	12,233.25	8,797.89	238,155.64	60,575.90	4,120.94	7,249.01
Aggregate.....	153,579.66	13,042.74	14,925.97	253,550.97	97,948.56	11,256.33	10,542.31

SUMMARY.

Supplies, etc.	Amount.	Supplies, etc.	Amount.
Acids.....	\$5,064.15	Machinery and appliances.....	\$77.82
Belting.....	729.95	Metal-work and castings.....	2,727.96
Charcoal.....	1,779.68	Oils.....	1,172.54
Chemicals.....	1,191.71	Salt.....	143.01
Coal.....	8,902.78	Stationery, printing, and binding.....	500.70
Copper.....	20,942.53	Steam-power plant.....	116.60
Crucibles, covers, stirrers, and dippers.....	2,530.35	Sundries.....	5,300.64
Dry Goods.....	1,552.16	Telegraphing.....	36.18
Fluxes.....	363.06	Washing.....	113.27
Freight and drayage.....	10.33	Water.....	548.00
Gas and electric lighting.....	4,935.95	Wood.....	4,594.87
Gloves and gauntlets.....	6,583.51	Zinc.....	1,150.73
Hardware.....	593.89	Wastage.....	1,666.79
Ice.....	608.50	Total.....	78,223.90
Iron and steel.....	483.00	Salaries.....	41,434.51
Labor and repairs.....	1,318.84	Wages of workmen.....	437,188.13
Loss on sale of sweeps.....	1,826.92	Aggregate.....	556,846.54
Lumber.....	652.48		

At the close of the fiscal year the bullion and coin in the possession of the superintendent were weighed under the supervision of Mr. J. W. Corsa, of the United States assay office at New York, who reported that he found on hand all the public money with which the superintendent was charged.

Daniel M. Fox, the superintendent, was succeeded on the 1st instant, by Presidential appointment, by Mr. O. C. Bosbyshell, formerly coiner of the mint at Philadelphia.

MINT AT SAN FRANCISCO.

The deposits at the mint at San Francisco during the fiscal year 1889 were as follows:

Metal.	Standard ounces.	Value.
Gold.....	1, 172, 224. 804	\$21, 808, 833. 56
Silver.....	620, 923. 96	722, 529. 68
Total.....		22, 531, 363. 24

The melter and refiner received during the year bullion containing 2,342,326 standard ounces of gold.

That officer made 781 melts of gold ingots, of which 4 were condemned. He returned to the superintendent in settlement at the close of the year an excess of 461 standard ounces of gold.

The same officer received from the superintendent bullion containing 1,156,035 standard ounces of silver. He made 319 melts of silver ingots, all of them being approved.

He had a wastage of 161.32 standard ounces of silver, being a little over 9 per cent. of the legal allowance for wastage.

The number of melts of ingots made and condemned at the mint at San Francisco from 1874 to 1888 is exhibited in the following table:

MELTS OF INGOTS MADE AND CONDEMNED AT THE MINT AT SAN FRANCISCO FROM 1874 TO 1889.

Fiscal year.	Gold ingot melts.		Silver ingot melts.	
	Made.	Condemned.	Made.	Condemned.
1874.....	813	5	2, 648	10
1875.....	925	13	4, 378	15
1876.....	942	6	9, 454	11
1877.....	1, 141	3	13, 210	8
1878.....	1, 393	19	13, 610	14
1879.....	981	4	12, 789	14
1880.....	931	3	8, 104	14
1881.....	1, 033	8	12, 617	38
1882.....	958	8	10, 719	20
1883.....	901	5	7, 509	12
1884.....	767	4	5, 539	1
1885.....	677	1	2, 619	
1886.....	935			
1887.....	958	2	1, 086	
1888.....	890	3	2, 821	4
1889.....	777	4	319	
Total.....	15, 022	88	107, 422	161
Condemned, per cent.....		.005 $\frac{1}{20}$		.001 $\frac{1}{100}$

The coiner of the mint received from the superintendent 2,408,755 standard ounces of gold.

There were coined in his department and delivered to the superintendent, in double-eagles, \$17,447,000; in eagles, \$5,907,000, and in half-eagles, \$4,500; a total of 1,463,950 pieces, of the value of \$23,358,500.

The proportion of good coin produced from gold ingots operated upon was 52.1 per cent.

The coiner wasted in his operations 73.942 standard ounces of gold, being about 6 per cent. of the legal allowance.

The same officer operated upon 571,075 standard ounces of silver, manufacturing \$108,000 in silver dollars, \$112,000 in quarter-dollars, and \$155,455.40 in dimes; a total of 2,110,554 pieces, of the face value of \$375,455.40.

The proportion of good silver coin produced from ingots operated upon was 54 per cent.

The coiner's silver wastage was 137.94 standard ounces, about 24 per cent. of his legal allowance.

The operations of the coining department of the mint at San Francisco for a series of years are exhibited in the following table:

OPERATIONS IN THE COINER'S DEPARTMENT OF THE MINT AT SAN FRANCISCO FOR THE SEVEN YEARS ENDED JUNE 30, 1889.

Fiscal years.	Coinage.	Percent. of good coin produced.	Actual waste.	Gain.
GOLD.			<i>Standard ozs.</i>	<i>Standard ozs.</i>
1882-'83	\$26,760,000.00	54.7	134.715	.....
1883-'84	23,543,500.00	54.3	120.300	.....
1884-'85	20,857,500.00	54.7	70.337	.....
1885-'86	27,080,000.00	52.0	47.018	.....
1886-'87	22,360,000.00	47.5	.....	19.540
1887-'88	22,810,000.00	47.2	64.248	.....
1888-'89	23,358,500.00	52.1	73.942	.....
Total	166,769,500.00	.....	510.560	19.540
SILVER.				
1882-'83	7,350,000.00	51.5	638.76	.....
1883-'84	4,850,000.00	52.5	618.13	.....
1884-'85	2,908,799.70	53.3	192.00	.....
1885-'86	49,066.20	52.8	.58	.....
1886-'87	855,812.60	53.9	140.80	.....
1887-'88	2,891,284.80	47.8	851.91	.....
1888-'89	375,455.40	54.0	137.94	.....
Total	19,280,418.70	.....	2,580.12	.....

The following table exhibits the denominations and value of the uncurrent United States gold coins deposited at San Francisco during the fiscal year.

UNCURRENT UNITED STATES GOLD COINS RECEIVED AT THE MINT AT SAN FRANCISCO DURING THE FISCAL YEAR 1889.

Denominations.	No. of pieces.	Value.
Double-eagles	16	\$320.00
Eagles	26	260.00
Half-eagles	65	325.00
Three dollars	6	18.00
Quarter-eagles	11	27.50
Total	124	950.50

The value and classification of the foreign gold coin deposited at the mint at San Francisco during the fiscal year is exhibited in the following table:

FOREIGN GOLD COINS DEPOSITED AND MELTED AT THE MINT AT SAN FRANCISCO.
DURING THE FISCAL YEAR 1889.

Countries of coinage.	Value.
England (sovereign)	\$3, 198, 833. 67
Mexico.....	84, 640. 50
Mixed foreign coins.....	23, 441. 49
Costa Rica.....	2, 351. 35
Spain	1, 035. 57
United States of Colombia	121. 75
Total	3, 310, 424. 33

The expenditures at the mint at San Francisco during the year for different classes of supplies are exhibited in the following table:

EXPENDITURES AT THE MINT AT SAN FRANCISCO, 1889.

Supplies, etc.	General department.		Assayer's department.	Coiner's department.	Melter and refiners' department.	
	Proper.	Mechanical.			Proper.	Refinery.
Acids.....			\$374. 92	\$57. 75		\$9, 968. 67
Assayer's materials.....			200. 81			
Belting		\$273. 36				
Charcoal.....					\$954. 63	244. 11
Chemicals	\$281. 88	125. 00	72. 92	368. 37	1, 821. 67	171. 07
Coal.....	7, 161. 73	1, 467. 40				1, 447. 10
Coke	77. 29				1, 362. 68	
Copper					3, 560. 00	
Crucibles, covers, stirrers, and dippers.....			8. 25		1, 187. 19	
Dry goods	358. 97		13. 37	45. 90	416. 18	218. 76
Freight and drayage.....	691. 54					
Gas	2, 008. 60					
Gloves and gauntlets	113. 50			786. 50	112. 50	298. 78
Hardware.....	228. 38	15. 35	8. 95	2. 50	18. 75	53. 81
Ice.....	443. 99					
Iron and steel.....		74. 13	8. 95	85. 77	26. 08	63. 03
Labor and repairs.....	1, 414. 74	866. 36	262. 25	327. 95	528. 49	3, 245. 51
Lumber.....		46. 52		33. 92		386. 14
Machinery and appliances.....		46. 48			459. 97	2, 996. 50
Metal work and castings.....	144. 27	18. 74	8. 83	929. 17	294. 65	503. 19
Oils.....	42. 75	76. 10		59. 80	70. 38	67. 50
Salt.....						318. 52
Sewing	377. 20				1, 679. 25	
Stationery, printing, and binding.....	875. 36			12. 50		
Sundries.....	339. 92		53. 72	24. 10	253. 00	126. 82
Telegraphing	197. 92					
Washing	632. 01					
Water	400. 00	399. 58				
Wood.....	172. 11	239. 02		1, 163. 14		258. 15
Tools		184. 99		111. 31	4. 28	
Total	15, 962. 16	3, 833. 03	1, 012. 97	4, 008. 68	12, 749. 70	20, 367. 66
Salaries.....	24, 500. 00		6, 600. 00	5, 000. 00	5, 000. 00	
Wages of workmen.....	52, 648. 25	17, 130. 50	20, 458. 50	63, 980. 09	22, 341. 00	30, 757. 25
Aggregate	93, 110. 41	20, 963. 53	28, 071. 47	72, 988. 77	40, 090. 70	51, 124. 91

EXPENDITURES AT THE MINT AT SAN FRANCISCO, 1889—Continued.

SUMMARY.

Supplies, etc.	Amount.	Supplies, etc.	Amount.
Acids	\$10,401.34	Machinery and appliances	\$3,502.95
Assayer's materials	200.81	Metal work and castings	1,898.85
Belting	273.36	Oils	316.53
Charcoal	1,198.74	Salt	318.52
Chemicals	2,840.91	Sewing	2,056.45
Coal	10,076.23	Stationery, printing, and binding	887.86
Coke	1,439.97	Sundries	797.56
Copper	3,560.00	Telegraphing	197.92
Crucibles, covers, stirrers, and dippers	1,195.44	Washing	632.01
Dry goods	1,053.18	Water	799.58
Freight and drayage	691.54	Wood	1,832.42
Gas	2,008.60	Tools	300.58
Gloves and gauntlets	1,311.28	Total	57,934.20
Hardware	327.74	Salaries	41,100.00
Ice	443.99	Wages of workmen	207,315.59
Iron and steel	257.96	Aggregate	306,349.79
Labor and repairs	6,645.30		
Lumber	466.58		

Henry H. Lawrence, for many years assistant assayer of the mint at San Francisco, was appointed by the President assayer of the mint, vice John W. Twiggs, and entered on duty July 16, 1889.

The superintendent of the mint at San Francisco, Israel Lawton, was succeeded, by appointment of the President, by W. H. Dimond on August 1, 1889.

At that time the bullion and coin in the mint was weighed, this Bureau being represented by Mr. F. P. Gross.

The gold coin in the mint was found to be in good condition; but some of the silver dollars which had been in circulation and were received, by transfer from the assistant treasurer at San Francisco, amounting in all to \$2,304,000, upon careful examination were found to contain 34 counterfeit pieces, 104 mutilated pieces, 73 trade-dollars, and 13 foreign coins, a total of 224 pieces, which sum, less 2 surplus silver dollars found, was made good by the outgoing superintendent.

MINT AT NEW ORLEANS.

The deposits at the mint at New Orleans during the fiscal year contained precious metals as follows:

Metal.	Standard ounces.	Value.
Gold	3,525.987	\$121,413.71
Silver	10,081,943.03	11,731,715.49
Total		11,853,129.20

The work of the assay department of the mint consisted of 24,942 silver assays and 708 gold assays, a total of 25,650 assays.

The melter and refiner operated upon 39,707 standard ounces of gold and made 7 melts of gold ingots, all of which were approved. He delivered to the superintendent in settlement a surplus of 21.706 standard

ounces of gold. The same officer operated upon 21,452,844 standard ounces of silver. He made 2,516 melts of silver ingots, of which 11 were condemned. He had a wastage of silver amounting to 2,392 ounces, or about 7 per cent. of his legal allowance.

The reduction in the silver wastage of the melter and refiner shows a marked improvement over the work of the same department for the preceding year.

The coiner operated upon 8,216 standard ounces of gold, and manufactured eagles of the value of \$78,350. The percentage of good coin produced from ingots operated upon was 51.25. He had a wastage of gold of 1.313 ounces, or about 32 per cent. of his legal allowance. The same officer operated upon 20,888,366 standard ounces of silver ingots and manufactured 12,300,000 silver dollars, being 50.6 per cent. of good coin produced. He had a wastage of 7,016.67 standard ounces, or about 33½ per cent of his legal allowance.

While the wastage of the coiner was only about one-third of the legal allowance, it is greater than the wastage of this department for several prior years, and is attributed largely to the great number of pieces condemned as without the legal limit of tolerance, owing to imperfect machinery.

At the close of the fiscal year the bullion and coin in the mint was weighed by Messrs. George R. Comings and O. Warner, jr., of the New York assay office, who reported that they found in the mint all the bullion and coin with which the superintendent was charged.

The denominations and value of the uncurrent United States gold and silver coin deposited at the mint at New Orleans during the year, with the loss on the same, are exhibited in the following table:

UNCURRENT UNITED STATES GOLD COINS DEPOSITED AT THE MINT AT NEW ORLEANS DURING THE FISCAL YEAR 1889.

Denomination.	Face value.	Net value.	Loss.
Double-eagles.....	\$11,040.00	.....	.....
Eagles.....	6,260.00	.....	.....
Half-eagles.....	26,960.00	.....	.....
Three-dollars.....	42.00	.....	.....
Quarter-eagles.....	2,170.00	.....	.....
Gold dollars.....	53.00	.....	.....
Total.....	46,525.00	\$15,964.74	\$560.26

UNCURRENT UNITED STATES SILVER COINS PURCHASED AT THE MINT AT NEW ORLEANS DURING THE FISCAL YEAR 1889.

Denomination.	Face value.	Amount paid.	Loss.
Dollars.....	\$246.00	.....	.....
Half-dollars.....	836.00	.....	.....
Quarter-dollars.....	460.20	.....	.....
Twenty-cent pieces.....	2.60	.....	.....
Dimes.....	223.25	.....	.....
Half-dimes.....	57.05	.....	.....
Three-cent pieces.....	.15	.....	.....
Total.....	1,825.25	\$1,202.28	\$622.97

The value and classification of the foreign coins deposited at the mint at New Orleans during the year is exhibited in the following table:

VALUE OF FOREIGN COINS DEPOSITED AT THE MINT AT NEW ORLEANS DURING THE FISCAL YEAR 1889.

Countries.	Gold coins.	Silver coins.
Central America.....	\$575.03	\$401.15
South America.....		260.87
Mexico.....	4,031.99	281,629.43
Spain.....	4,656.52	
Guatemala.....	1,080.31	
Mixed foreign.....	5,003.90	2,530.51
Total.....	15,347.75	284,821.96

The expenditures of the mint at New Orleans for the different classes of supplies are exhibited in the following table:

EXPENDITURES AT THE MINT AT NEW ORLEANS, 1889.

Supplies, etc.	General department.		Assayer's department.	Coiner's department.	Melter and refiner's department.	
	Proper.	Mechanical.			Proper.	Refinery.
Acids.....			\$81.62	\$6.47		\$196.95
Assayer's materials.....			161.93			
Belting.....		\$235.11				
Charcoal.....					\$890.00	
Chemicals.....					20.00	
Coal.....		4,605.70				
Coke.....					2,045.08	
Copper.....					9,250.00	
Crucibles, covers, stirrers, and dippers.....					1,791.69	
Dry goods.....	\$275.79		47.96	716.61	187.50	
Freight and drayage.....	188.75					
Gas.....	2,780.91					
Gloves and gauntlets.....				1,309.50		
Hardware.....	511.19			5.17		
Ice.....	540.00		85.00	550.00	301.00	
Iron and steel.....		171.50		40.80		
Labor and repairs.....	1,357.37	279.53	83.50	1,069.81	734.18	
Loss on sale of sweeps.....	16.75					229.87
Lumber.....	381.85					
Machinery and appliances.....		1,050.00		371.78		
Metal work and castings.....		525.00			615.54	
Oils.....		653.23		351.10	169.14	
Sewing.....	36.90			193.10	168.00	
Stationery, printing, and binding.....	465.16				2.50	
Sundries.....	1,047.10	169.96	41.17	2,234.48	269.48	
Telegraphing.....	97.21					
Washing.....	152.10			27.00		
Water.....		1,250.00				
Wood.....		11.77		3,232.37	8.00	27.00
Zinc.....						28.82
Total.....	7,851.08	8,951.80	501.18	10,108.19	16,452.11	482.64
Salaries.....	17,093.45		6,000.00	4,400.00	4,400.00	
Wages of workmen.....	42,084.01		3,935.90	69,679.79	22,057.92	
Aggregate.....	67,028.54	8,951.80	10,437.08	84,187.98	42,910.03	482.64

EXPENDITURES AT THE MINT AT NEW ORLEANS, 1889--Continued.

SUMMARY.

Supplies, etc.	Amount.	Supplies, etc.	Amount.
Acids.....	\$285.04	Lumber.....	\$381.85
Assayer's materials.....	161.93	Machinery and appliances.....	1,421.78
Belting.....	235.11	Metal-work and castings.....	1,140.54
Charcoal.....	890.00	Oils.....	1,173.47
Chemicals.....	20.00	Sewing.....	398.00
Coal.....	4,605.70	Stationery, printing, and binding.....	467.66
Coke.....	2,045.08	Sundries.....	3,762.19
Copper.....	9,250.00	Telegraphing.....	97.21
Crucibles, covers, stirrers, and dippers.....	1,791.69	Washing.....	179.10
Dry goods.....	1,227.86	Water.....	1,250.00
Freight and drayage.....	188.75	Wood.....	3,279.14
Gas.....	2,780.91	Zinc.....	28.82
Gloves and gauntlets.....	1,309.50	Total.....	44,347.00
Hardware.....	516.36	Salaries.....	31,893.45
Ice.....	1,476.00	Wages of workmen.....	137,757.62
Iron and steel.....	212.30	Aggregate.....	213,998.07
Labor and repairs.....	3,524.39		
Loss on sale of sweeps.....	246.62		

Dr. Andrew W. Smyth, who was superintendent of the mint at New Orleans from August 8, 1882, to July 15, 1885, took charge of the mint on the 1st instant, having been appointed by the President superintendent, vice Gabriel Montegut, resigned.

MINT AT CARSON.

The business of the mint at Carson during the fiscal year was confined to that of an assay office, namely, the receipt of gold deposits for payment in coin or bars and the receipt of silver deposits for payment in bars.

The weight and value of the gold and silver contained in deposits at the mint at Carson during the year was as follows:

Metals.	Standard ounces.	Value.
Gold.....	53,785.406	\$1,000,658.71
Silver.....	868,447.31	1,010,556.86
Total.....		2,011,215.57

The melter and refiner's department operated during the year upon 71,134 ounces of gold, with a surplus of 121.417 standard ounces, and 945,863 ounces of silver, with a surplus of 1,034.02 ounces.

The expenditures of the mint at Carson during the year are exhibited in the following table:

EXPENDITURES AT THE MINT AT CARSON FOR THE FISCAL YEAR 1889.

Expenditures for supplies.	General department.		Assay- er's de- partment.	Coiner's depart- ment.	Melter and refiner's department.		Total.
	Proper.	Mechan- ical.			Proper.	Refinery.	
Acids.....	\$90.72					\$9,016.57	\$9,107.29
Charcoal.....	3,462.46						3,462.46
Chemicals.....	57.95		\$13.65		\$55.83	20.15	147.58
Coal.....	155.70						155.70
Copper.....						5,907.28	5,907.28
Crucibles, covers, stirrers, and dippers.....	1,056.64					30.00	1,086.64
Dry goods.....	403.05					88.78	491.83
Freight and drayage.....	920.13					341.16	1,261.29
Gas.....	475.80						475.80
Gloves and gauntlets.....	102.75					42.00	144.75
Hardware.....	557.70					421.92	979.62
Ice.....	80.78						80.78
Labor and repairs.....	37.00					501.00	538.00
Lumber.....	160.93					92.28	253.21
Machinery and appliances.....						16.75	16.75
Metal work and castings.....	396.78					197.30	594.08
Oils.....						55.50	55.50
Salt.....						92.95	92.95
Stationery, printing, and binding.....	144.52						144.52
Sundries.....	266.56					559.14	825.70
Telegraphing.....	45.12						45.12
Washing.....	223.00						223.00
Water.....	600.00						600.00
Wood.....	1,207.50						1,207.50
Zinc.....						752.07	752.07
Total.....	10,445.09		13.65		55.83	18,134.85	28,649.42
Salaries.....	12,450.00		2,500.00		4,500.00		19,450.00
Wages of workmen.....	21,735.18		4,847.50		5,036.94	5,267.50	36,837.12
Aggregate.....	44,630.27		7,361.15		9,592.77	23,402.35	84,986.54

Since the commencement of the present fiscal year the mint at Carson has been re-opened for coinage and is now in full operation.

Samuel C. Wright was appointed by the President superintendent, vice William Garrard, and took charge July 1, 1889.

P. B. Ellis was appointed by the President assayer, vice Joseph R. Ryan, July 1, 1889.

E. B. Zabriskie was appointed by the President melter and refiner, July 12, 1889, vice John H. Dennis.

Charles H. Colburn was appointed by the President coiner, July 1, 1889.

ASSAY OFFICE AT NEW YORK.

The work of the United States assay office at New York during the last fiscal year is exhibited in the following table:

OPERATIONS AT THE UNITED STATES ASSAY OFFICE AT NEW YORK DURING THE FISCAL YEAR 1889.

	Gold.		Silver.	
	Standard ounces.	Value.	Standard ounces.	Cost value.
Bullion deposited.....	879,668.377	\$16,365,923.27	4,106,044.17	\$4,166,944.17
Partings.....	77,568.594	1,443,136.61	109,043.73	92,941.62
Total.....	957,236.971	17,809,059.88	4,275,087.90	4,258,985.79
Bars prepared by melter and refiner:				
Fine.....	867,299.381	16,135,802.38	4,080,787.88	4,080,787.88
Mint.....	92,886.300	1,728,117.22	108,643.63	92,293.27
Sterling.....	5,648.114	105,081.19		
Standard.....			30,439.50	30,429.50
Unparted.....	45.476	846.07	322.44	322.44
Total.....	965,879.271	17,969,846.86	4,220,193.45	4,203,843.09

Character.	Gold.	Silver.
Charges collected:		
For melting.....	\$7,782.73	\$3,111.28
For manufacturing bars.....	1,114.77	2,394.27
For toughening, parting, and refining.....	36,582.70	5,581.39
For alloy.....	934.26	
Total.....	46,414.46	11,086.94
Payments to depositors:		
Bars.....	6,678,190.03	4,154,957.23
Coin.....	11,084,455.39	92,941.62
Total.....	17,762,645.42	4,247,898.85

The work of the assay department of this institution comprised the testing of some 10,000 melts of gold and silver, besides many other melts of refined metal, and the testing of some 400 barrels of sweeps, and many hundreds of special assays.

In addition to the regular work of this department connected with its own institution, owing to the suspension of work in the laboratory of the Bureau of the Mint, the coins reserved for monthly test at the mints at San Francisco, Philadelphia, and New Orleans, since September, 1888, have been tested in this department. Some 400 coins were tested, and the assayer reported that "the fineness of each of the coins was well within the legal limit, and the results seemed to show almost absolute perfection in the fineness of the coins assayed."

The averages of the coins tested are presented in the following table:

Mints.	Gold.	Silver.
Philadelphia	899.9	899.9
San Francisco	899.9	899.9
New Orleans	900	900.1

In the melting and refining department there were refined by acid 2,232,101 gross ounces. There were prepared and delivered to the superintendent 18,234 bars of gold and 25,993 bars of silver, a total of 44,227 bars. One million one hundred and four thousand two hundred and fifty-five pounds of sulphuric acid were used in the parting operations and 1,592,545 pounds of spent acid and 129,913 pounds of blue vitriol were sold during the year, realizing \$9,015.03. Old lead and iron were also sold, realizing \$191.59. Sixty-one thousand ounces of silver from the acid refinery were used over in parting gold deposits.

The melter and refiner operated during the year on 970,792 standard ounces of gold and returned a surplus of 416.394 standard ounces. The same officer operated on 4,294,094 standard ounces of silver and returned an excess of 5,021.30 standard ounces.

At the close of the fiscal year the bullion and coin in the possession of the superintendent were weighed by Messrs. H. Clay Stier and Thomas Robinson, of the Treasury Department, and the superintendent was found to have in his possession all the moneys with which he was charged.

The following table exhibits the denominations and value of the uncurrent gold coins of the United States deposited and melted at the assay office at New York during the fiscal year.

APPROXIMATE STATEMENT, BY DENOMINATIONS, OF UNCURRENT UNITED STATES GOLD COINS DEPOSITED AT THE UNITED STATES ASSAY OFFICE AT NEW YORK DURING THE FISCAL YEAR 1889.

Denominations.	Value.
Double-eagles	\$112, 500
Eagles	125, 100
Half-eagles	145, 950
Three-dollars	417
Quarter-eagles	32, 734
Gold dollars	209
Total	417, 000

The value and classification of the foreign gold coins deposited and melted at the assay office at New York are exhibited in the following table:

**VALUE OF FOREIGN COINS DEPOSITED AT THE ASSAY OFFICE AT NEW YORK DURING
THE FISCAL YEAR 1889.**

Countries of coinage.	Denominations of coins.	Total of each denomination of gold coin, by countries.		Silver parted (standard ounces).
Central America	Mixed		\$546.40	\$2.33
Costa Rica	do		5,459.26	20.02
England	Sovereigns		27,320.42	.....
Germany	20 marks		39,113.79	.....
Mexico	20 pesos	\$61,916.47		.....
Do	10 pesos	6,072.01		.....
Do	½ doubloons	2,352.15		11.32
Do	Mixed	114,201.80	184,542.43	52.74
Peru	20 soles		1,538.34	.....
South America	Mixed		18,345.81	18.31
Spain	Doubloons	543,699.43		2,442.79
Do	25 pesetas	16,327.88		.....
Do	Mixed	84,947.08	644,974.39	202.78
Venezuela	100 bolivars	31,780.56		99.31
Do	Mixed	21,185.62	52,966.18	68.84
Various countries	do		142,852.04	82.61
Total .....	.....		1,117,659.06	3,001.05

The expenditures of the assay office at New York for the different classes of supplies are exhibited in the following table:

EXPENDITURES AT THE ASSAY OFFICE AT NEW YORK FOR THE FISCAL YEAR 1889.

Supplies, etc.	General department.	Assayer's department.	Melter and refiner's department.		Total.
			Proper.	Refinery.	
Acids		\$316.80		\$11,594.68	\$11,911.48
Assayers' materials		305.59			305.59
Belting	\$15.53				15.53
Charcoal				812.00	812.00
Coal		10.78		1,463.71	1,474.49
Copper				5,956.40	5,956.40
Crucibles, covers, stirrers, and dippers		21.25		1,280.80	1,302.05
Dry goods	35.65			627.52	663.17
Freight and drayage	5.43			209.00	214.43
Gas	589.12	779.99		862.73	2,231.84
Gloves and gauntlets				187.80	187.80
Hardware	20.11	30.24		47.24	97.59
Ice	72.27				72.27
Lead (sheet and pipe)				397.95	397.95
Labor and repairs	1,710.88	73.60		25.95	1,810.43
Lumber	69.35			33.10	102.45
Machinery and appliances	59.79	33.92		719.92	813.63
Metal-work and castings	18.25	124.43		570.52	713.20
Oils and lard	64.84			105.76	170.60
Salt		2.60			2.60
Sewage				156.27	156.27

EXPENDITURES AT THE ASSAY OFFICE AT NEW YORK FOR THE FISCAL YEAR 1889—
Continued.

Supplies, etc.	General department.	Assayer's department.	Melter and refiner's department.		Total.
			Proper.	Refinery.	
Stationery, printing, and binding.....	\$212.08				\$212.08
Sundries.....	627.37	\$338.31		\$243.70	1,209.38
Telegraphing.....	22.72				22.72
Water.....	77.80			147.70	225.50
Wood.....				160.00	160.00
Zinc (spelter).....				44.10	44.10
Adjusting weights.....	80.00				80.00
Advertising for supplies.....	69.60				69.60
Barrels, lard tierces, and cooperage.....				798.55	798.55
Fire-brick.....				50.00	50.00
Gas-melting furnace.....		125.00			125.00
Steam.....	1,178.71			4,769.88	5,948.59
Fluxes.....				2,171.17	2,171.17
Total.....	4,029.50	2,162.51		33,436.45	40,528.46
Salaries.....	22,550.00	11,200.00	\$5,500.00		39,250.00
Wages of workmen.....	11,129.00	12,569.00		43,186.49	66,884.49
Aggregate.....	38,608.50	25,931.51	5,500.00	76,622.94	146,662.95

THE MINT AT DENVER.

The business of the mint at Denver, conducted as an assay office, for the fiscal year 1889 is exhibited in the following table:

MINT AT DENVER, 1889.

Items.	Amount.
Deposits.....	\$1,335,188.79
Earnings.....	5,548.68
Expenses.....	26,288.17
Percentage of net expenses to deposits, 1.5.	

Some improvements have been made in the mint at Denver, in the way of heating and electric-bell connections and the substitution of combination locks of late patterns for old locks on the vaults. A wrought-iron fence 6 feet high, provided with a gate, has been placed around the outside of the melting-room and wrought-iron grating placed in the windows of the melting and engine rooms, for the better protection of the melting department. Some additional apparatus has been added to the assay department and a set of test weights provided.

Improvements have been introduced in the melting-room in the manner of checking and recording the character of the deposits, so as to prevent any unusual loss of the precious metals.

The expenditures for the different classes of supplies for the mint at Denver during the fiscal year are exhibited in the following table:

EXPENDITURES AT THE MINT AT DENVER FOR THE FISCAL YEAR 1889.

Supplies, etc.	General department.		Assayer's department.	Melter and refiner's department proper.	Total.
	Proper.	Mechanical.			
Acids			\$178. 70		\$178. 70
Assayer's materials			29. 25	\$20. 50	49. 75
Coal	\$4. 25				4. 25
Coke	115. 00				115. 00
Crucibles, covers, stirrers, and dippers				90. 57	90. 57
Dry goods			425		4. 25
Fluxes	5. 00			70. 00	75. 00
Freight and drayage .....	. 75	\$2. 50			3. 25
Gas	77. 40	221. 40	246. 60	247. 80	793. 20
Hardware	6. 10				6. 10
Ice	28. 50				28. 50
Iron and steel		3. 00			3. 00
Labor and repairs	140. 10	71. 58		50. 00	261. 68
Lumber	8. 87				8. 87
Machinery and appliances	8. 60	. 28	243. 00	3. 50	255. 38
Oils		3. 25			3. 25
Salt			1. 00		1. 00
Stationery, printing, and binding	20. 75		20. 17		40. 92
Sundries	331. 70	4. 04	1. 00		336. 74
Telegraphing	16. 26				16. 26
Washing	28. 60				28. 60
Water	35. 00	50. 00	20. 00		105. 00
Total	826. 88	356. 05	743. 97	482. 37	2, 409. 27
Salaries	8, 640. 40			2, 250. 00	10, 890. 40
Wages of workmen	5, 578. 50		4, 328. 00	3, 082. 00	12, 988. 50
Aggregate	15, 045. 78	356. 05	5, 071. 97	5, 814. 37	26, 288. 17

The denominations and value of the uncurrent gold coins of the United States deposited at the mint at Denver during the fiscal year, are exhibited in the following table:

UNCURRENT GOLD COINS DEPOSITED AT THE MINT AT DENVER DURING THE FISCAL YEAR 1889.

Denominations.	Value.
Double-eagles	\$2, 160. 00
Eagles	480. 00
Half-eagles	120. 00
Quarter-eagles	2. 50
Total	2, 762. 50

Michael E. Smith was appointed by the President assayer in charge, vice George C. Munson resigned, and took charge of the institution July 15, 1889.

REPORT ON THE FINANCES.

ASSAY OFFICE AT HELENA, MONT.

The business of the assay office at Helena, Mont., for the fiscal year 1889 is exhibited in the following table:

ASSAY OFFICE AT HELENA, 1889.

Items.	Amount.
Deposits	\$1, 042, 080. 84
Earnings	3, 802. 89
Expenses	23, 262. 95
Percentage of net expenses to deposits, 1.8.	

The expenditures at this office for the different classes of supplies were as follows:

EXPENDITURES AT THE ASSAY OFFICE AT HELENA FOR THE FISCAL YEAR 1889.

Supplies, etc.	Assayer's department.	Melter's department.	Total.
Acids	\$6. 00	.....	\$6. 00
Assayer's materials.	196. 61	.....	196. 61
Chemicals	33. 55	.....	33. 55
Coal	220. 24	.....	220. 24
Crucibles, covers, stirrers, and dippers .....	.....	60. 00	60. 00
Dry goods	42. 03	.....	42. 03
Freight and drayage	19. 47	.....	19. 47
Gas	194. 75	459. 25	654. 00
Gloves and gauntlets	1. 50	4. 75	6. 25
Hardware	39. 58	.....	39. 58
Ice	38. 04	.....	38. 04
Iron and steel	886. 02	57. 50	943. 52
Machinery and appliances	13. 75	18. 00	31. 75
Metal work and castings	300. 92	.....	300. 92
Oils	45. 10	.....	45. 10
Stationery, printing, and binding	137. 95	.....	137. 95
Sundries	649. 24	.....	649. 24
Telegraphing	31. 74	.....	31. 74
Washing	41. 00	.....	41. 00
Water	100. 00	.....	100. 00
Wood	128. 58	.....	128. 58
Zinc	4. 70	.....	4. 70
Total	3, 130. 77	599. 50	3, 730. 27
Salaries	7, 699. 93	.....	7, 699. 93
Wages of workmen	11, 832. 75	.....	11, 832. 75
Aggregate	22, 663. 45	599. 50	23, 262. 95

ASSAY OFFICE AT BOISÉ CITY, IDAHO.

The business of the assay office at Boise City during the fiscal year 1889 is exhibited in the following table:

ASSAY OFFICE AT BOISÉ CITY, 1889.

Items.	Amount.
Deposits	\$827, 138. 81
Earnings	1, 989. 46
Expenses	*12, 187. 32
Percentage of net expenses to deposits, 1.2.	

* Includes \$1,500 for "Repairs of building and renovation of grounds."

There was a falling off of \$102,456.36 in the value of the deposits at the Boisé assay office during the fiscal year 1889 from the preceding year. This was due to the unprecedented scarcity of water with which to work the placer mines in the section of country in which Boisé is located.

The value of the deposits at this institution has more than doubled within the last few years, while the expense to the Government for its maintenance has not materially increased.

A new iron fence inclosing the grounds has been erected, and many much-needed improvements in the way of repairs to the building and grounds have been made.

The expenses for the different classes of supplies during the last fiscal year were as follows:

EXPENDITURES AT THE ASSAY OFFICE AT BOISÉ CITY FOR THE FISCAL YEAR 1889.

Supplies, etc.	Amount.
Acids	\$36. 57
Assayer's materials	13. 50
Chemicals	20. 00
Coal	184. 54
Coke	28. 00
Lead	11. 50
Crucibles, covers, stirrers, and dippers	89. 36
Dry goods	22. 63
Fluxes	28. 25
Freight and drayage	76. 40
Coal oil	80. 85
Gloves and gauntlets	14. 00
Hardware	137. 46
Ice	50. 00
Labor and repairs	52. 50
Lumber	18. 90
New fences	929. 53
Office furniture, stoves, and carpet	508. 24
Repairs of building	405. 00
Renovation of grounds	165. 47
Stationery, printing, and binding	24. 16
Sundries	102. 75
Telegraphing and telephone rent	87. 58
Washing	18. 00
Water for irrigating, sprinkling, and hydrant	158. 00
Wood	86. 95
Total	3, 350. 14
Salaries	3, 200. 00
Wages of workmen	5, 637. 18
Aggregate	12, 187. 32

John W. Cunningham was appointed by the President assayer and melter of the assay office at Boisé, vice Henry F. Wild, and took charge of the institution May 2, 1889.

ASSAY OFFICE AT CHARLOTTE, N. C.

The business of the assay office at Charlotte for the fiscal year 1889, is exhibited in the following table :

ASSAY OFFICE AT CHARLOTTE, 1889.

Items.	Amount.
Deposits.....	\$167,605.29
Earnings.....	945.21
Expenses.....	4,747.34
Percentage of net expenses to deposits, 2.2.	

The expenditures for the different classes of supplies during the fiscal year 1889 were as follows :

EXPENDITURES AT THE ASSAY OFFICE AT CHARLOTTE FOR THE FISCAL YEAR 1889.

Supplies, etc.	Amount.
Assayer's materials.....	\$30.00
Charcoal.....	135.72
Chemicals.....	97.90
Coals.....	70.00
Crucibles, covers, stirrers, and dippers.....	125.64
Dry goods.....	11.40
Fluxes.....	11.40
Freight and drayage.....	2.35
Gas.....	77.50
Hardware.....	32.95
Ice.....	11.60
Labor and repairs.....	9.03
Stationery, printing and binding.....	27.70
Sundries.....	35.40
Telegraphing and telephoning.....	60.00
Water.....	40.00
Wood.....	78.00
Total.....	856.59
Salaries.....	2,750.00
Wages of workmen.....	1,140.75
Aggregate.....	4,747.34

Stewart W. Cramer was appointed by the President assayer and melter, vice Robert P. Warring, and took charge of the institution July 1, 1889.

ASSAY OFFICE AT ST. LOUIS, MO.

The business of the assay office at St. Louis during the fiscal year 1889 is exhibited in the following table :

ASSAY OFFICE AT ST. LOUIS, Mo., 1889.

Items.	Amount.
Deposits.....	\$303,692.61
Earnings.....	929.31
Expenses.....	*5,768.06
Percentage of net expenses to deposits, 1.6.	

* Includes \$480 for rent pending repair of building.

The deposits at this office during the fiscal year amounted to \$303,692.61, against \$154,504.60 in the preceding year, while the expenses were not materially increased, the percentage of net expenses to deposits being 1.6 for the fiscal year 1889, against 3 per cent. in the preceding year.

The business of the assay office at St. Louis has been largely increased by Treasury Department requirements upon the assayer to make for the surveyor of customs at that port tests of samples of Mexican ore. Since September the assayer at St. Louis has made tests of thirty samples of ore, representing sixty-two car-loads. These assays necessitated a determination of the lead, silver, and copper constituents of the ore; which, if done at private works, would have cost the Government \$480. The work has been done free of expense to the customs service.

The expenditures at this office for the different classes of supplies for the fiscal year 1889 were as follows:

° EXPENDITURES AT THE ASSAY OFFICE AT ST. LOUIS, FISCAL YEAR 1889.

Supplies, etc.	Amount.
Acids.....	\$41.48
Assayer's materials.....	72.37
Charcoal.....	16.20
Coal.....	61.32
Crucibles, covers, stirrers, and dippers.....	34.76
Dry-goods.....	.60
Fluxes.....	19.25
Freight and drayage.....	1.35
Gas.....	101.10
Hardware.....	1.80
Ice.....	6.95
Iron and steel.....	.40
Lumber.....	5.04
Oils.....	.65
Rent.....	480.00
Stationery, printing, and binding.....	12.57
Sundries.....	86.77
Washing.....	18.00
Total.....	960.61
Salaries.....	3,500.00
Wages of workmen.....	1,307.45
Aggregate.....	5,768.06

SUMMARY OF THE WORK OF MINOR ASSAY OFFICES.

The following table recapitulates the work of the minor assay offices, including the mint at Denver, for the fiscal year 1889:

DEPOSITS, EARNINGS, AND EXPENDITURES OF MINOR ASSAY OFFICES, 1889.

Institutions.	Deposits.	Earnings.	Expenses.	Percentage of net expenses to deposits.
Denver.....	\$1,335,188.79	\$5,548.68	\$26,288.17	1.5
Helena.....	1,042,060.84	3,802.89	23,262.95	1.8
Boisé City.....	827,138.81	1,989.46	*12,187.32	1.2
Charlotte.....	167,605.29	945.21	4,747.34	2.2
St. Louis.....	303,692.61	929.31	15,768.06	1.6
Total.....	3,675,686.34	13,215.55	72,253.84	

* Includes \$1,500 for "repairs of building and renovation of grounds."

† Includes \$480 for rent, pending repair of building.

MONETARY STATISTICS OF FOREIGN COUNTRIES.

It has been the practice of this Bureau since its organization in 1873 to obtain from foreign countries, through the representatives of the United States abroad, statistics in regard to the coinage, production, and movement of the precious metals, and recent coinage legislation.

Primarily, the purpose of this information is to enable the Director to comply with the requirements of section 3564, Revised Statutes, which requires him to estimate annually, for proclamation by the Secretary of the Treasury, the values of foreign coins. In order to do this it is necessary for him to know the changes in the weight and fineness of the coins of foreign countries, and the recent monetary legislation by them.

Incidentally to the main purpose, the information annually furnished by foreign countries enables this Bureau to present valuable statistics in relation to the production of gold and silver, the movement of the precious metals, and the annual consumption of the precious metals in coinage and the arts. Interrogatories intended to elicit the information required are sent annually, through the Department of State, to representatives of the United States in foreign countries.

For the calendar year 1888, the replies, in the form of a report, were, by direction of the Secretary of State, transmitted directly to the Director of the Mint, instead of being sent to the Department of State and copies furnished the Director as formerly. This is a decided improvement, enabling the Bureau to expedite the compilation of its reports.

The replies on the part of our representatives abroad to the interrogatories for the calendar year 1888 will be found in the Appendix.*

Besides the official statistics on monetary subjects and on the production of the precious metals obtained by the diplomatic representatives of the United States from the governments to which they are accredited, the official publications of foreign governments so courteously sent to the Bureau of the Mint have afforded useful information. Among the publications of this kind received this fiscal year, from some of which citations will be found in this report, are the following:

* See foot-note, page 274.

Nineteenth Annual Report of the Deputy Master of the Royal Mint, 1888, London, 1889; Final Report of the Royal Gold and Silver Commission, London, 1888; Appendix to the Final Report of the Royal Gold and Silver Commission, London, 1888; Mineral Statistics of the United Kingdom, London, 1889; Government of India, Financial Statement, 1889-90; Finance and Revenue Accounts of the Government of India, 1889; Gold Fields of Victoria, 1888; Gold Fields of Victoria, 1889; Report of the Mining Industry of New Zealand, Wellington, 1889; Annual Report of the Secretary of Mines of Victoria for 1888; Melbourne, 1889; Reports on Mining Machinery and Treatment of Ores in Australian Colonies and America, Wellington, 1889; Report of the Department of Mines in Nova Scotia; Monatshefte zur Statistik des Deutschen Reichs, Jahrgang 1889; Zeitschrift für Berg-Hütten-und Salinenwesen im Preussischen Staate, Jahrgang 1889; Bulletin de Statistique et de Législation Comparée, Treizième Année, 1889; Systèmes Monétaires des différents Pays, 1^{er} Fascicule, Paris, 1888; Statistique de l'Industrie Minérale en France et en Algérie, Paris, 1888.

The very valuable report of the deputy master of the royal mint, London, is replete with information on monetary subjects, which have been freely used in the statistics presented in this report.

As some of the replies are to the interrogatories for the calendar year 1887, and as the answers to them are indicated by the numbers of the questions only, the series of interrogatories for the calendar years 1887 and 1888 are here appended.

INTERROGATORIES ADDRESSED TO THE REPRESENTATIVES OF THE UNITED STATES IN FOREIGN COUNTRIES BY THE BUREAU OF THE MINT, THROUGH THE DEPARTMENT OF STATE.

Calendar year 1887.

- (1) What was the amount of gold coined during the calendar year 1887, by denominations and values? What amount was recoined during the year, national and foreign coins separately?
- (2) Same for silver.
- (3) In case of an organized mint service, give name and official title of chief officer, and location of mints.
- (4) What was the import and export of gold coin and of gold bullion during the calendar year 1887? Coin and bullion should be given separately where practicable.
- (5) Same for silver.
- (6) What was the weight, expressed in kilograms, and the value of the gold produced from the mines during the calendar year 1887?
- (7) Same for silver.
- (8) Were any laws passed during the year 1887 affecting the coinage, issue, or legal-tender character of the metallic and paper circulation? If so, please transmit copies.

Calendar year 1888.

- (1) What was the amount of gold coined during the calendar year 1888, by denominations and values? What amount was recoined during the year, national and foreign coins separately?
- (2) Same for silver.
- (3) What was the import and export of gold coin and of gold bullion during the calendar year 1888? Coin and bullion should be given separately where practicable.
- (4) Same for silver.
- (5) What was the weight, expressed in kilograms, and the value of the gold produced from the mines during the calendar year 1888?
- (6) Same for silver.
- (7) Were any laws passed during the year 1888 affecting the coinage, issue, or legal-tender character of the metallic and paper circulation? If so, please transmit copies.

A brief résumé of the more important information contained in the foreign papers and publications received, relative to the production, consumption and movement of the precious metals, is here appended:

GREAT BRITAIN AND BRITISH COLONIES.

Great Britain and Ireland.

Items reported for 1888.	Pounds sterling.	Value in United States money.
Gold coinage.....	£2,032,955	\$9,893,375
<i>Light gold coin recoined</i>	1,677,466	8,163,388
Silver coinage.....	756,578	3,681,886
<i>Worn silver coin withdrawn from circulation</i>	235,681	1,146,941
Gold imported.....	15,000,000	72,997,500
Gold exported.....	14,250,000	69,347,625
Gain of gold by imports.....	750,000	3,649,875
Silver imported.....	6,000,000	29,199,000
Silver exported.....	7,500,000	36,498,750
Loss of silver by export.....	1,500,000	7,299,750
Gold obtained from ores produced in the kingdom.....	29,982	145,907
Silver obtained from ores produced in the kingdom.....	57,421	279,439

The gold coinage of Great Britain for the year 1888, while it exceeded that of 1887 by £283,000, was below the average, and consisted exclusively of sovereigns. The imperial gold and silver coins struck were all of the new designs.

The figures given for the gold coinage represent the coin delivered to the mint offices for issue to the public, and do not correspond to the total amount of good pieces of imperial gold coin struck during the year, which was £2,277,424 (\$11,083,083).

The amount of light-weight gold coins withdrawn from circulation by the Bank of England, and sent to the mint for coinage, was very large, amounting, from November, 1888, to May, 1889, to £2,272,000 (\$11,056,688).

Notwithstanding the exceptionally large coinage of silver in Great Britain in 1887, the demand for silver coin, especially upon the part of the colonies, was excessive, and the colonial coinages executed were very large.

Omitting the nickel and bronzecoinages, the following gold and silver coinages were executed: For Hong-Kong coins of the nominal value of \$1,105,000, consisting of 20, 10, and 5 cent silver pieces; for Canada, a silver coinage of the nominal value of \$230,000, in 50, 25, and 10 cent pieces; a recoinage of 20-cent pieces into 25-cent pieces, of the nominal value of \$17,174, for the government of Canada; a gold coinage consisting of \$2 pieces, and a silver coinage consisting of 50, 20, and 10 cent pieces, for Newfoundland, of the nominal value, including some bronze, of \$80,500; a silver coinage for the Straits Settlements of the nominal value of \$244,000, in 50, 20, 10, and 5 cent pieces.

Since the close of the calendar year 1888, a silver coinage for Canada of the nominal value of \$120,000, in 10 and 5 cent pieces, a silver coinage for the Straits Settlements of the nominal value of \$100,000, in 50, 20,

and 10 cent pieces, and a silver coinage for Hong-Kong amounting to \$500,000, have been executed at the Royal Mint.

A silver coinage for the Republic of Ecuador of the nominal value of 100,000 sucres, or dollars, was executed in 1888 by Messrs. Ralph Heaton & Sons, of Birmingham.

The final report of the Royal Commission appointed in 1886 "to inquire into the recent changes in the relative values of the precious metals shown by the decrease in the gold price of silver" has been received at this Bureau. The commissioners unanimously adopted the following statement as to the causes of the disturbance in the relative value of gold and silver:

We are of opinion that the true explanation of the phenomena which we are directed to investigate is to be found in a combination of causes, and can not be attributed to any one cause alone. The action of the Latin Union in 1873 broke the link between silver and gold, which had kept the price of the former, as measured by the latter, constant at about the legal ratio; and when this link was broken the silver market was open to the influence of all the factors which go to affect the price of a commodity. These factors appear, since 1873, to have operated in the direction of a fall in the gold price of that metal, and the frequent fluctuations in its value are accounted for by the fact that the market has become fully sensitive to the other influences to which we have called attention.

When it came to suggesting a remedy which would remove the evils acknowledged to have resulted from the disturbance in the relations between gold and silver, the commissioners were unable to agree.

Six commissioners reported in favor of a bi-metallic contract which would bind England and the other principal nations of the world, while the other six commissioners were of the opinion that the remedy suggested should not be adopted.

However unfortunate the fact may be that there was such a radical difference of opinion among the commissioners as to the remedy proposed, the published reports of the commission contain a valuable collection of the latest and best information on the subjects examined, and hence their labors can not be said to have been wasted.

A change has been made in the method of rating the value of the Mexican dollar and the East Indian rupee in sterling money.

From 1882 to 1888 the value of these coins was estimated at the average market price of silver during the preceding twelve months. At the beginning of 1888, however, the valuation was made on the 1st of April and October in each year, based on the average price of silver for the preceding six months. In November last, it was directed that the valuation should in future be made at the end of each quarter, based upon the average price of silver during the preceding three months.

Australia.—The coinage of the mint at Sydney, during the calendar year 1888, consisted exclusively of sovereigns, of the value of £2,187,000 (\$10,643,035). Light gold coins were received for recoinage of the value of £99,339 (\$483,433).

The coinage of the mint at Melbourne amounted to £2,830,000 (\$13,772,195), all in sovereigns.

The usual statement, kindly furnished annually by Mr. George Anderson, deputy master of the Melbourne branch of the royal mint, of the production of the several provinces of Australia and New Zealand had not been received for the year 1888, at the date this report went to press.

From official reports, however, we learn that the gold product of Victoria was in 1888, 625,026 ounces, an increase of 7,275 ounces over the product of the preceding year; of Queensland, 459,353 ounces against

425,923 ounces in 1887, an increase of 33,430 ounces; of New Zealand, 201,622 ounces, against 224,678 ounces in 1887, a decrease of 23,016 ounces. The increase for the three colonies was 17,689 ounces of gold.

According to the official report of Mr. Robert Hunt, deputy master of the Sydney mint, there has been a marked decrease in the output of the gold fields of the other colonies.

India.—During the financial year ending March 31, 1888, there was no coinage of gold by the Indian mints.

The silver coinage amounted to 107,900,000 rupees (\$51,112,230). This included recoinaiges at the Calcutta mint of 31,837,783 old style rupees and 6,298,384 rupees of defaced and uncurrent coins, and at the Bombay mint, of 250,000 rupees of uncurrent coins; a total recoinage of 38,386,167 rupees (\$18,183,527).

The following table exhibits the net imports and coinage of silver in India during the ten financial years ended March 31, 1888:

Year.	Net imports.	Coinage.
	<i>*Rupees.</i>	<i>*Rupees.</i>
1878-'79	39,700,000	72,100,000
1879-'80	78,700,000	102,500,000
1880-'81	38,900,000	42,500,000
1881-'82	53,800,000	21,900,000
1882-'83	74,800,000	65,100,000
1883-'84	64,100,000	36,600,000
1884-'85	72,500,000	57,900,000
1885-'86	116,100,000	102,900,000
1886-'87	71,600,000	46,200,000
1887-'88	93,100,000	107,900,000
Total	703,300,000	655,600,000

* The coining value of the silver rupee in terms of the gold mohur is \$0.4737; its commercial value January 1, 1889, was \$0.323.

The product of gold in India is steadily on the increase. For the calendar year 1888 it is reported to have amounted to £134,550 (\$654,787), as follows:

GOLD PRODUCT OF BRITISH INDIA FOR THE CALENDAR YEAR 1888.

Provinces.	Value of product.
Mysore	£73,540
Nundydroog	26,390
Ooregum	15,140
Balaghaut	10,480
Smaller returns	9,000
Total	134,550

FRANCE.

Items reported for 1888.	Kilograms.	Francs.	Value in United States money.
Coinage:			
Gold		554, 140	\$106, 949
Silver (subsidiary) *		5, 763, 624	1, 112, 379
Silver for French colony of Indo-China		5, 702, 168	1, 100, 518
Imports:			
Gold coin		65, 562, 950	
Gold bullion		36, 009, 803	
Total		101, 572, 753	19, 603, 541
Silver coin		142, 799, 498	
Silver bullion		21, 013, 715	
Total		163, 813, 213	31, 015, 950
Exports:			
Gold coin		160, 725, 037	
Gold bullion		31, 743, 563	
Total		192, 468, 600	37, 146, 439
Silver coin		106, 017, 827	
Silver bullion		3, 024, 158	
Total		109, 041, 985	21, 045, 103
Silver product of the mines, 1887	54, 314	8, 500, 486	2, 257, 289

* Recoinage of old national silver coins.

BELGIUM.

There was no coinage of either gold or silver by the Belgian mint during the year 1888.

Items reported for 1888.	Kilograms.	Francs.	Value in United States money.
Imports:			
Gold bars	1, 720		\$1, 143, 112
Gold coin	26		17, 279
Gold jewelry, etc.		1, 984, 212	382, 952
Silver ore	245, 877		10, 218, 648
Silver bars	5, 600		232, 736
Silver coin	40, 771		1, 694, 442
Silver jewelry, etc.		1, 462, 884	282, 336
Exports:			
Gold ore	29		19, 273
Gold bars	93		61, 807
Gold coin	8		5, 316
Gold jewelry, etc.		54, 861	10, 588
Silver bars	9, 040		375, 951
Silver coin	12, 006		498, 969
Silver jewelry, etc.		81, 872	15, 801

REPORT ON THE FINANCES.

ITALY.

Items reported for 1888.	Kilograms.	Lire.	Value in United States money.
Gold coinage.....		2,433,940	\$469,750
Gold:			
Imports (according to statistics of foreign ministry).....		20,833,040	4,020,776
Exports.....		39,401,582	7,604,505
Silver:			
Imports.....		61,079,647	11,788,371
Exports.....		79,812,863	15,403,882
According to customs statistics:			
Gold:			
Imports.....		7,423,000	1,432,639
Exports.....		22,657,700	4,372,936
Silver:			
Imports.....		59,607,400	11,504,228
Exports.....		52,821,000	10,194,453
Production of the mines:			
Gold.....	160	436,452	106,336
Silver.....	34,280	5,313,400	1,424,676

SWITZERLAND.

Items reported for 1888.	Francs.	Value in United States money.
Coinage:		
Gold*.....	88,000	\$26,984
Gold:		
Imports.....	13,419,900	2,590,040
Exports.....	4,039,949	779,710
Silver:		
Imports.....	30,311,800	5,850,177
Exports.....	17,038,187	3,288,370

* The material for the gold coinage was obtained by melting coins withdrawn from circulation and uncurrent foreign coins.

The total coinage of Switzerland since 1850 has amounted to:

Metals.	Francs.	Value in United States money.
Gold, 20-franc pieces.....	12,088,000	\$2,332,984
Silver, 5-franc pieces.....	10,478,250	2,022,302
Silver, subsidiary.....	22,000,000	4,246,000

SPAIN.

Items reported for 1888.	Kilograms.	Pesetas.	Value in United States money.
Silver coinage, 5-peseta pieces		22,988,625	\$4,436,804
Imports:			
Gold bullion		948,600	
Gold coin		117,890	
Total		1,066,490	205,832
Exports:			
Gold bullion		105,400	20,342
Imports:			
Silver bullion		11,220	
Silver coin		2,424,697	
Total		2,435,917	470,131
Exports:			
Silver bullion		2,723,460	
Silver coin		123,510	
Total		2,846,970	549,465
Production of the mines (fiscal year 1888)	51,502	9,737,789	2,140,423

The coinage of full legal-tender silver pieces, executed at the Madrid mint during the calendar year 1888, consisted of old coins withdrawn from the Philippine Islands and other parts of the East, recoined into pieces of the present standard.

PORTUGAL.

Items reported for 1888.	Milreis.	Value in United States money.
Coinage:		
Gold	95,000	\$102,600
Silver	1,420,000	1,533,600
<i>Recoinage of silver from foreign coins</i>	<i>960,000</i>	<i>1,036,800</i>
Gold coin imported	4,506,368	4,886,877
Gold coin exported	529,905	572,297
Silver coin imported	92,534	99,936
Silver coin exported	95,323	102,948

NETHERLANDS.

Items reported for 1888.	Florins.	Value in United States money.
Gold coinage	355,850	\$143,051
Imports:		
Gold bars	6,714,021	2,699,036
Gold coin	2,361,510	949,327
Exports:		
Gold coin	18,814,516	5,553,435
Imports:		
Silver bars	283,080	113,798
Silver coin	685,497	275,569
Exports:		
Silver bars	8,400	3,376
Silver coin	9,960,000	4,003,920

AUSTRIA-HUNGARY.

Items reported for 1888.	Florins.	Value in United States money.
Coinage:		
Gold	5,700,485	\$2,747,633
Silver trade coins	2,340,150	1,127,952
Full legal tender silver coins	8,560,305	4,126,067
Fractional silver coins	543,924	262,171

It will be seen that there was a large issue of Maria-Theresa thalers for circulation in the Levant, all coined at the mint at Vienna, and also a large issue of full legal tender silver coins, consisting of 1-florin and 2-florin pieces, executed at the mints at Vienna and Kremnitz.

GERMANY.

Items reported for 1888.	Kilograms.	Marks.	Value in United States money.
Coinage:			
Gold		144,288,750	\$34,340,722
<i>Recoinage of imperial gold coins</i>		174,165	41,451
<i>Recoinage of foreign gold coins</i>	24,496		16,280,041
Silver (subsidiary)*		4,155,999	989,127
Imports:			
Gold coin	20,445		13,587,747
Gold bars	29,843		19,833,657
Exports:			
Gold coin	29,804		19,847,614
Gold bars	8,671		5,762,746
Bars (weight not stated)		1,184,000	281,792
Imports:			
Silver coin	8,052		334,641
Silver bars	79,244		3,293,380
Exports:			
Silver bars	262,243		10,898,819
Bars (weight not stated)		12,421,000	2,956,198
Silver coin	6,375		264,945
"Pagament" (scrap gold and scrap silver):			
Imports	31,790	15,348,000	3,652,824
Exports	71	35,000	8,330
Product of smelting works:			
Gold	1,810	5,053,000	1,202,926
Silver	406,567	51,425,000	16,896,924

*All the silver coins were executed from 20-pfennig pieces recoined.

The production of gold and silver in Germany, given in the official paper, represents the product of the smelting works, the bulk of which is extracted from foreign ores.

The value of the gold and silver ores mined in Germany during the calendar year 1888 was 4,086,017 marks against 4,177,720 in 1887, as will be seen from the following statement:

PRODUCTION OF A NUMBER OF IMPORTANT MINES IN THE GERMAN EMPIRE AND LUXEMBURG DURING THE YEARS 1888 AND 1887.

[Monatshefte zur Statistik des deutschen Reichs 1889, 11.4, 5.]

Gold and silver ores.	1888.		1887.	
	Tons of 1,000 kilograms.	Marks.	Tons of 1,000 kilograms.	Marks.
Saxony	20, 317	4, 044, 794	25, 651	4, 121, 822
Other German States	63	41, 223	74	55, 398
Total for German Empire	20, 380	4, 086, 017	25, 725	4, 177, 720

The following tables, furnished by Dr. Soetbeer, are of interest, as showing the revolution that has taken place in Germany's monetary affairs during the last twenty years.

TABLE SHOWING, IN ROUND NUMBERS, THE PROBABLE STOCK OF MONEY IN GERMANY AT THE BEGINNING OF 1869.

Moneys.	Value.	Per capita of the population.
	<i>* Marks.</i>	<i>Marks.</i>
Gold	116, 000, 000	3. 02
Silver	1, 573, 000, 000	40. 31
Copper coins	4, 000, 000	0. 10
Paper money	166, 000, 000	4. 31
Uncovered bank notes	297, 000, 000	7. 71
Total	2, 154, 000, 000	55. 45

* Value of a mark = \$0.238.

TABLE SHOWING THE PROBABLE TOTAL STOCK OF MONEY IN GERMANY AT THE BEGINNING OF 1889.

Moneys.	Value.	Per capita.
	<i>* Marks.</i>	<i>Marks.</i>
Gold coins	1, 780, 000, 000	} 41. 38
Other gold	350, 000, 000	
Thaler pieces	444, 000, 000	
Imperial silver coins	452, 000, 000	} 18. 67
Nickel and copper coins	51, 000, 000	
Imperial treasury notes	127, 000, 000	2. 65
Uncovered bank notes	210, 000, 000	4. 37
Total	3, 414, 000, 000	71. 13

* Mark = \$0.23.8.

TABLE SHOWING THE COMPARATIVE MONETARY CONDITION OF THE POPULATION PER CAPITA IN 1869 AND 1889.

Moneys.	1869.	1889.	Difference January, 1889.
	<i>* Marks.</i>	<i>Marks.</i>	<i>Marks.</i>
Gold	3.02	44.38	+41.36
Silver	40.81	18.67	-22.14
Nickel and copper	0.10	1.06	+ 0.96
Paper money and bank-bills	12.02	7.02	- 5.00
Total	55.95	71.13	+15.18

* Mark == \$0.23.8.

SCANDINAVIAN UNION.

No gold was coined at the mints of Denmark, Norway, or Sweden during the calendar year 1888.

Items reported for 1888.	Kilograms.	Crowns.	Value in United States money.
DENMARK.			
Silver coinage (subsidiary)		233, 149	\$62, 483
Gold:			
Imports		4, 000, 000	1, 072, 000
Exports		2, 500, 000	670, 000
SWEDEN.			
Silver coinage (subsidiary)		62, 368	16, 714
Imports:			
Gold coin		310, 137	83, 116
Gold bullion	494		328, 312
Imports:			
Silver coin		530, 670	142, 219
Silver bullion	746		31, 003
Exports:			
Silver coin		129, 000	34, 572
Silver bullion	22		914
Product of mines:			
Gold	75.786	189, 947	50, 367
Silver	4, 648.657	524, 182	193, 198
NORWAY.			
Silver coinage (subsidiary)		200, 000	53, 600

* Includes 30,000 crowns in 25-ore pieces received.

RUSSIA.

Items reported for 1887.	Quantity.	Roubles.	Value in United States money.
Gold coinage.....		26,055,035	\$20,109,276
Gold bars of 1,000 roubles each.....		121,000	93,387
Silver coinage, full legal-tender coins.....		510,507	394,009
Subsidiary silver coins.....		1,500,000	1,157,700
Imports:	<i>Poods. Lbs.</i>		
Russian gold coins.....	21 37		
Foreign gold coins.....	105 27		
Gold bars.....	23 34		
	151 18		1,648,757
Exports:			
Russian gold coin.....	546 19		
Foreign gold coin.....	544 14		
Gold bars.....	214 3		
	1,304 36		14,205,767
Imports:			
Russian silver coin.....	190 2		
Foreign silver coin.....	930 13		
Silver bars.....	3,358 3		
	4,478 18		3,048,794
Exports:			
Russian silver coin.....	32 37		
Foreign silver coin.....	520 7		
Silver bars.....	2,788 22		
	3,341 26		\$2,274,895
	<i>Kilograms.</i>		
Gold product of the mines (amount deposited at the mint).....	30,232.868	26,032,513	20,092,764
Silver product of the mines (amount deposited at the mint).....	13,110.899	728,539	544,888
Items reported for 1888.	Quantity.	Roubles.	Value in United States money.
Gold coinage.....		26,510,095	\$20,460,491
Gold bars of 1,000 roubles each.....		141,000	108,823
Silver coinage, full legal-tender coins.....		500,022	385,916
Subsidiary silver coin.....		1,007,010	777,210
Imports:	<i>Poods. Lbs.</i>		
Gold coin.....	1,059 17		
Gold bars.....	350 16		
	1,439 33		15,674,626
Exports:			
Gold coin.....	903 6		
Gold bars.....	1,403 3		
	2,306 9		25,106,672
Imports:			
Silver coin.....	1,705 18		
Silver bars.....	10,842 14		
	12,547 32		8,542,165

RUSSIA—continued.

Items reported for 1888.	Quantity.	Roubles.	Value in United States money.
Exports:	<i>Poods. Lbs.</i>		
Silver coin.....	474 27		
Silver bars.....	2,589 35		
	3,064 22		2,086,253
Gold product of the mines (amount deposited at the mint).....	<i>Kilograms.</i> 32,052.876	27,599,661	21,302,341
Silver product of the mines (amount deposited at the mint).....	14,523	807,014	603,575

TURKEY.

Items reported for 1888.	Piasters.	Value in United States money.
Coinage:		
Gold.....	1,500,000	\$60,000
Silver.....	1,692,000	74,448

All the gold and silver coinage executed at the mint at Constantinople consisted of old coins recoined.

EGYPT.

The following coinages for Egypt were executed at the Royal Mint in Berlin during the calendar year 1888:

Metals.	Piasters.	Value in United States money.
Gold.....	5,202,400	\$257,154
Silver.....	171,630	8,483

This is the first gold coinage that has been executed under the new monetary system of Egypt.

The new coinage for Egypt executed at the mint at Berlin since 1886 has amounted to:

Metals.	Piasters.	Value in United States money.
Gold.....	5,202,400	\$257,154
Silver.....	108,514,235	5,363,858

SIAM.

The coinage of Siam is confined to pieces of silver and bronze, the latter executed in Germany.

The unit of value is the "tical," equal to 64 "ots," the "ot" being a bronze coin about equal in value to an American cent.

AFRICA.

The production of gold in Africa is confined to its southern part, and mainly, at present, to the South African Republic or the Transvaal.

Although gold has been shipped from South Africa in varying quantities, now larger and now smaller, for about eighteen years, it is only within the past twenty months or so that the gold mining industry there has become really important. From 1871 to the end of 1887, the exports of gold from Cape Colony reached a total of £410,402, and those from Natal, in the same period, a total of £467,166, the aggregate shipments for the seventeen years amounting to £877,568. Since the end of 1887, the exports have been as follows: for the first four months in 1888, the total was, for both colonies, £243,696 value; for the second four months, £301,752; for the third four months, £360,746. For the first four months in 1889, £423,089, and for the second four months, £516,527. During these twenty months, Cape Colony exported £1,048,336, and Natal, £797,472, a total for the two colonies of £1,845,810. The gold export up to the end of August, 1889 amounted to £969,619.

It thus seems that the shipments of the precious metals from Cape Colony and Natal ports in the sixteen months to the end of April, 1889, were about half as much again as the total exports of the preceding seventeen years.

The cause of this enormous growth of South African production is the rapid development of the Transvaal gold fields, especially in the Witwatersrand district.

We here give, month by month, the development of the production of that district:

Period.	Monthly production.	Annual production.
	<i>Troy ounces.</i>	<i>Troy ounces.</i>
1887 (entire)		18, 733
1888: January	11, 269	
February	12, 161	
March	14, 709	
April	15, 853	
May	19, 002	
June	16, 328	
July	19, 963	230, 548
August	19, 877	
September	20, 129	
October	27, 773	
November	27, 336	
December	26, 148	

The following table shows the estimated total gold production of the several zones of the Transvaal since 1884:

	Ounces.
Part (not proclaimed a zone) of the District of Lydenburg (worked since 1887)	18, 080
De Kaap Valley (worked since 1886)	80, 529
Komati (worked since 1887)	1, 181
Various Moodie mines (worked since 1884)	38, 061
Witwatersrand (worked from 1887 to the end of May, 1889)	392, 512
Klerksdorp	2, 528
Malmani	442
Zoutpansberg	845
Total ounces	534, 178
Kilograms	16, 608

Valued at \$11,037,676—the total Transvaal gold product from 1884, to June 1, 1889.

CHINA.

The new mint erected at Canton for the coinage of silver and copper coins is about finished, and a complete plant of modern machinery has been furnished by Messrs. Ralph Heaton & Sons, of Birmingham.

This mint is to contain ninety presses and will be capable of executing a daily coinage of 100,000 pieces of silver and 2,600,000 pieces of bronze, or copper "cash." Coins of the following denominations are to be struck:

Coins.	Weight.	Fineness.
SILVER.		
	<i>Grains.</i>	
Dollar	420.88	.900
Half dollar	210.44	.900
20-cent piece	84.18	.900
10-cent piece	42.09	.900
BRASS.		
Copper cash	57.65	.....

The proposed silver dollar of China will be heavier than the standard dollar of the United States by 8.38 grains, and heavier than the trade dollar by .83 grains. It will contain 1.62 grains more pure silver than the Mexican dollar.

The following table, comparing the weight, fineness, and pure metal contained in the new Chinese dollar with the other silver dollars of commerce, will be of interest:

Silver dollars.	Weight.	Fineness.	Pure silver.
	<i>Grains.</i>		<i>Grains.</i>
New Chinese dollar	420.88	.900	378.79
French piaster (for Cochin-China)	420.00	.900	378.00
Mexican dollar	417.79	.902.7	377.17
Yen of Japan	416.00	.900	374.40
Hong-Kong dollar	416.00	.900	374.40
United States standard dollar	412.50	.900	371.25

The exportation of gold through Chinese harbors, especially Tientsin, has largely increased in recent years. This gold comes principally from the Chinese Amoor district on the borders of Russia.

The following figures show the importations of gold from China:

INTO GREAT BRITAIN.

Years.	Pounds sterling.	Value in United States money.
1885.....	1,190,743	\$5,794,750
1886.....	1,158,297	5,636,852
1887.....	1,051,520	5,117,222
1888.....	1,052,741	5,123,164

INTO BRITISH INDIA.

Years.	Rupees.	Value in United States money.*
1884-'85.....	9,258,330	\$4,385,670
1885-'86.....	11,161,148	5,287,035
1886-'87.....	9,251,590	4,382,478

JAPAN.

[Received too late for use in the tables of the world's production and coinage.]

Items reported for 1888.	Ounces.	Yens (or dollars).
Coinage:		
Gold.....		*829,930
Silver.....		†10,224,095
Gold imports:		
Coin.....		412,213
Bullion.....	1,409	
Silver exports:		
Coin.....		6,316,761
Bullion.....	847,627	
Silver imports:		
Coin.....		533,394
Bullion.....	5,676,100	
Product of mines:		
Government mines, 1888 (gold).....		221,217
Private mines, 1887 (gold).....		207,595
Government mines 1888 (silver).....		251,200
Private mines, 1887 (silver).....		1,246,736

* Includes recoinage of 1,984 yens.

† Includes recoinage of 6,292 yens.

MEXICO.

Items reported for 1888.	Fine ounces.	Value.
Coinage, calendar year 1888:		
Gold.....		\$300,480
Silver.....		26,658,964
<i>Recoinage of national silver coins</i>		337,558
Coinage, fiscal year 1889:		
Gold.....		334,972
Silver.....		26,031,222
Product of the mines, 1888 (estimated):		
Gold.....		974,223
Silver.....	32,000,000	41,373,737

PERU.

Items reported for 1888.	Kilograms.	Soles (or dollars).
Silver coinage.....		3,258,000
Gold exported in bars.....	158	105,052
Silver exported in bars.....	75,263	3,127,930

ARGENTINE REPUBLIC.

Items reported for 1888.	Value.
Gold coinage	\$8,316,325
Gold:	
Imports	44,613,897
Exports	8,492,374
Silver:	
Imports	196,253
Exports	242,126
Product of mines:	
Gold	30,798
Silver	424,831

It will be noticed that the Argentine Republic has absorbed over \$36,000,000 in gold during the last year.

CHILI.

Items reported for 1887 and 1888.	Value.
Coinage, 1888:	
Gold	\$42,170
Silver (subsidiary)	122,375
Imports, 1887:	
Gold coin	3,060
Gold bullion	356
Exports:	
Gold coin	72,055
Gold bullion	370,463
Gold ore	1,148,899
Imports, 1887:	
Silver coin	73,563
Silver bullion	9,923
Exports:	
Silver coin	245,430
Silver bullion	8,291,920
Product of mines, 1887 (estimated):	
Gold	1,591,417
Silver	8,537,350

COLOMBIA.

Items reported for 1887.	Kilograms.	Value.
Silver coinage*		\$663,069
Exports:		
Gold dust		177,296
Gold bars		2,610,504
Gold coin		83,632
Total gold		2,871,432
Silver bars		200,000
Silver coin		914,985
Total silver		1,114,985
Product of mines:		
Gold (approximately)		3,000,000
Silver (approximately)		1,000,000

* This coinage was all in half-dollar pieces of the fineness of .500, and consisted principally of re-coinages of silver coins of the fineness of .666 and .835.

COLOMBIA—continued.

Items reported for 1888.	Kilograms.	Value.
Silver coinage*.....		\$600,443
Imports:		
Gold coin.....	3.	
Gold jewelry.....	1.008	
Imports:		
Silver coin.....	4.253	
Silver bars.....	7.472	
Jewelry.....	.149	
Product of mines:		
Gold (approximately).....		1,500,000
Silver (approximately).....		1,200,000

* The bulk of the silver coinage consisted of 50-cent pieces of the fineness of .500. Of the silver coinage \$260,938 was recoinage.

BOLIVIA.

Items reported for 1888.	Bolivianos (or dollars).
Silver coinage.....	1,763,452
Exports:	
Gold.....	49,086
Silver ores and bullion.....	8,159,230
Silver in old plate.....	9,908
Silver coin.....	468,745
Silver product of mines (estimated):	
1887.....	12,000,000
1888.....	11,000,000

VENEZUELA.

Items reported for 1888.	Kilograms.	Bolivars.	Value in United States money.
Coinage:			
Gold.....		4,856,620	\$660,500
Silver.....		1,999,997	272,000
Imports of silver bullion.....	6,540		271,802
Exports of gold and silver.....		4,072,739	553,892
Product of mines:			
Gold.....		6,939,424	943,761

From a resolution published by the national executive, printed in the Appendix,* it will be seen that the coinage of silver in Venezuela has been suspended.

* See foot-note, page 274.

BRAZIL.

Items reported for 1888.	Milreis.	Value in United States money.
Coinage:		
Gold.....	47,770	\$26,082
Silver *	1,618,233	883,555
Imports:		
Gold coin	19,991,463	10,915,338
Exports:		
Gold dust and bullion.....	815,559	445,295
Gold coin.....	14,290	7,802
Imports:		
Silver bullion.....	2,467,792	1,347,414
Product of mines:		
Gold.....	402,808	219,933

* Includes recoinage of 366,811 milreis.

By the act of October 26, 1888, the minister of finance interdicted the coinage of silver for individuals. The silver coinage hereafter will be executed only for the Government.

ECUADOR.

A silver coinage amounting to 373,177 sucres, or dollars, was executed for the republic of Ecuador at the mint of Chili during the year 1888, and a silver coinage of 100,000 sucres by Messrs. Ralph Heaton & Sons, of Birmingham, England.

PHILIPPINE ISLANDS.

An interesting paper will be found in the Appendix from Mr. Alexander R. Webb, United States consul at Manilla, relative to the currency of this Archipelago.

From a perusal of Mr. Webb's report it will be seen that the Mexican dollar is at the head of the Philippine currency. The dollar of account used in bills and invoices is neither a Spanish, Mexican, nor American dollar, but one whose value is regulated by the law of supply and demand. Calculated on the basis of American gold, the ideal dollar is worth from 75 cents to 90 cents, according to the state of the trade.

American gold is at a premium of 20 per cent. in ordinary business transactions. The Mexican dollar is quoted at 80 cents.

HAWAII.

Items reported for 1888.	Value.
Gold:	
Imports of coin	\$1,207,565
Exports of coin	23,933
Silver:	
Imports of coin.....	1,512
Exports of coin.....	4,585

The national indebtedness of the Hawaiian Islands is stated by our minister to amount to \$2,600,000, of which \$1,000,000 is represented by bonds negotiated in London, and the remainder by bonds negotiated in Hawaii and the Hawaiian Postal Savings Bank Deposit.

OFFICE OF THE DIRECTOR OF THE MINT.

The first section of the act of February 12, 1873, revising and amending the laws relative to the mints, assay offices, and coinage of the United States (section 343, Revised Statutes), provides:

There shall be established in the Treasury Department a Bureau of the Mint, embracing in its organization and under its control all mints for the manufacture of coin, and all assay offices for the stamping of bars which are now, or which may be hereafter, authorized by law. The chief officer of said Bureau shall be denominated the Director of the Mint, and shall be under the general direction of the Secretary of the Treasury.

Soon after the passage of this act, Dr. Henry R. Linderman, who had been director of the mint at Philadelphia, and who was thoroughly conversant with all matters relating to coinage, both theoretically and practically, and with mint administration, was appointed by the President, Director of the Mint, in which capacity he served until his death January 27, 1879.

On March 5, 1879, Horatio C. Burchard, who had represented the Sixth District of Illinois in the National House of Representatives for a number of terms, was appointed Director of the Mint, and served until June 30, 1885.

Dr. James P. Kimball, who at the date of his appointment was professor of economic geology in Lehigh University, was appointed Director of the Mint July 1, 1885, and served until the date of his resignation, October 15, 1889.

The duties of the office of the Director of the Mint, under the act which established it, embrace the supervision of the work of the mints and assay offices, the preparation of rules and regulations for the transaction of business at those institutions, and the purchase of silver for subsidiary coinage and of minor coinage metal.

The Director of the Mint fixes the monthly allotments of coinage, approves or disapproves appointments, other than Presidential, and other changes in the force of the mints and assay offices, and the rate of compensation paid the employés.

Advances of public money for the expenses of the various institutions comprising the mint service, the examination of the monthly expense accounts of disbursements, and of the quarterly accounts of the operations in bullion and coin, and the estimation of the value of foreign coins, are also among the duties of the office.

Since the passage of the act of February 28, 1878, which requires the purchase and coinage into silver dollars of silver bullion, "not less than two million dollars' worth per month, nor more than four million dollars' worth per month," the purchases of bullion for the silver-dollar coinage are passed on and recommended by the Director, although made by the Secretary of the Treasury.

All records relating to the purchase and delivery of silver bullion for monthly coinage of standard silver dollars are kept in the Bureau of the Mint.

The act making appropriation for sundry civil expenses of the Government for the fiscal year 1881, provided a sum "for the collection of

statistics relative to the annual production of the precious metals in the United States." The task of gathering these statistics was assigned to the Director of the Mint, and subsequent appropriation acts placed their collection under his direction. This task has added largely to the work of the Bureau and necessitates the compilation and publication of an annual report. The first of the series of "Production Reports" was for the calendar year 1880.

More in consequence of information sought of this Bureau by public men and committees of Congress, than by force of statutory enactment, the compilation of the precious-metal statistics of this country as well as of the production, coinage, and movement of gold and silver in foreign countries, has become one of the most laborious as well as important duties of the Bureau. The gathering of these statistics was commenced by Dr. Linderman, immediately after his appointment as Director. They were enlarged and improved upon by his successor, Mr. Burchard, and still further perfected by my immediate predecessor, Dr. Kimball. As the compilation of these statistics has for many years been my special province, it will be my duty as well as pleasure, during my official career, to bring them as near completeness as possible.

The act of March 3, 1878, making appropriations for the legislative, executive, and judicial expenses of the Government for the fiscal year ending June 30, 1878, allotted the sum of \$500 "for fitting up an assay laboratory in the office of the Director of the Mint." Under the provisions of this and subsequent appropriation acts, a laboratory was established on the fourth floor of the Treasury building, and pieces of each denomination of coin taken from the first and two subsequent deliveries each week of gold and silver coins delivered by the coiners to the superintendents of the coinage mints, are sent to this Bureau to be tested as to weight and fineness. The laboratory has proved a valuable adjunct to the Bureau, enabling the Director to know from day to day whether the current coinage conforms to the requirements of law. Special examinations are also made in the laboratory, for the Treasury Department, of coins and other material, for the purpose of detecting and preventing counterfeiting, and for customs requirements. Work in the laboratory was temporarily suspended September, 1888, and the coins received at the Bureau tested at the assay office in New York City.

Mr. Cabell Whitehead, a graduate in metallurgy of Lehigh University, and who occupied a position as assayer in the mint at Philadelphia, and more recently in the assay office at Boisé City, was appointed assayer in the office of the Director of the Mint, and entered on duty September 25, 1889. Since his appointment the coins reserved at the mints for monthly examination have been tested in the laboratory, and regular work in it has been resumed.

During the period that work in the laboratory was suspended several valuable improvements in apparatus were made, notably the introduction of two modern gas cupelling and two melting furnaces, also a new "Root" blower. The laboratory is now excellently equipped for efficient work.

The position of computer of bullion, made vacant by my appointment as Director, has been filled by the appointment of Mr. B. F. Butler, a gentleman well trained in the technical business of the mints, having occupied successively the positions of weigher, assistant coinier, and cashier, in the mint of the United States at New Orleans, for a period from September 25, 1878, to June 30, 1886.

It is with pleasure that I bear testimony to the zeal and fidelity with which the officers and employés, constituting the present clerical force of this office, have performed the official duties entrusted to them, and the valuable and untiring assistance which they have rendered me in the preparation of this report.

I am, very respectfully, yours,

EDWARD O. LEECH,
Director of the Mint.

Hon. WILLIAM WINDOM,
Secretary of the Treasury.

APPENDIX.

I.—DEPOSITS AND PURCHASES OF GOLD AND SILVER, BY

Description.	COINAGE MINTS.			
	Philadelphia.	San Francisco.	Carson.	New Orleans.
GOLD.				
	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>
Domestic bullion.....	7,581.458	954,303.461	53,785.406	84.476
Domestic coin.....	6,375.621	100.098	.....	2,492.953
Foreign bullion.....	3,344.248	38,486.201	.....	1,137.669
Foreign coin.....	98.101	177,910.779	.....	824.942
Jewelers' bars, old plate, etc.....	56,364.797	1,424.205	.....	1,985.947
Total.....	73,764.225	1,172,224.804	53,785.406	6,525.987
Re-deposits:				
Fine bars.....	5.506	.....	.....	.....
Unparted bars.....	172,632.211	.....	.....	.....
Total gold.....	246,401.942	1,172,224.804	53,785.406	6,525.987
SILVER.				
Domestic bullion.....	18,865,620.72	91,262.61	868,447.31	9,720,927.32
Domestic coin.....	428,410.91	119.98	.....	1,690.72
Trade dollars.....	5,154.73	3.48	.....	9.53
Foreign bullion.....	5,222.57	518,643.90	.....	7,261.97
Foreign coin.....	3,193.87	2.43	.....	338,329.02
Jewelers' bars, old plate, etc.....	227,147.71	394.75	.....	13,724.47
Total.....	19,534,750.51	610,427.15	868,447.31	10,081,943.03
Re-deposits:				
Fine bars.....	6,028.76	10,496.81	.....	.....
Unparted bars.....	154,874.51	.....	.....	.....
Total silver.....	19,695,653.78	620,923.96	868,447.31	10,081,943.03
Gold and silver deposits and purchases.....	19,608,514.735	1,782,651.954	922,232.716	10,088,469.017
Re-deposits:				
Gold.....	172,637.717	.....	.....	.....
Silver.....	160,903.27	10,496.81	.....	.....
Total gold and silver received.....	19,942,055.722	1,793,148.764	922,232.716	10,088,469.017

APPENDIX.

WEIGHT, DURING THE FISCAL YEAR ENDED JUNE 30, 1889.

ASSAY OFFICES.						Total.
New York.	Denver.	Boisé.	Helena.	Charlotte.	St. Louis.	
<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>
500,409.528	69,616.762	32,538.878	50,413.255	8,750.805	12,457.842	1,689,941.871
22,259.125	148.481	-----	-----	-----	71.063	31,447.344
71,639.416	-----	-----	-----	-----	230.237	114,837.771
60,096.536	-----	-----	-----	57.003	64.473	239,051.834
126,412.974	543.788	-----	140.029	133.524	2,549.281	189,554.605
780,817.579	70,309.034	32,538.878	50,553.281	8,941.332	15,372.896	2,264,833.425
176,111.962	-----	-----	-----	-----	-----	176,117.468
307.430	357.327	9,584.949	4,290.918	-----	280.548	187,462.383
957,236.971	70,666.361	42,123.827	54,853.202	8,941.332	15,653.444	2,628,413.276
3,276,859.60	16,939.25	31,507.02	15,631.46	995.28	7,794.93	32,895,985.50
1,074.44	-----	-----	-----	-----	152.96	431,449.01
1,546.51	-----	-----	-----	-----	-----	6,714.25
650,237.94	-----	-----	-----	-----	744.59	1,182,110.97
23,197.26	-----	-----	-----	28.13	-----	364,750.71
314,367.49	429.86	-----	139.93	55.06	1,766.74	558,026.01
4,267,283.24	17,369.11	31,507.02	15,771.39	1,078.47	10,459.22	35,439,036.45
4,895.53	-----	-----	-----	-----	-----	21,421.15
2,909.08	218.70	5,823.99	2,736.26	-----	253.55	166,816.09
4,275,087.90	17,587.81	37,331.01	18,507.65	1,078.47	10,712.77	35,627,273.69
5,048,100.819	87,678.144	64,045.898	66,324.674	10,019.802	25,832.116	37,703,869.875
176,419.392	357.327	9,584.949	4,299.918	-----	280,548	363,579.851
7,804.66	218.70	5,823.99	2,736.26	-----	253.55	188,237.24
5,232,324.871	88,254.171	79,454.837	73,360.852	10,019.802	26,366.214 ⁰	38,255,686.966

II.—DEPOSITS AND PURCHASES OF GOLD AND SILVER BY

Description.	COINAGE MINTS.			
	Philadelphia.	San Francisco.	Carson.	New Orleans.
GOLD.				
Domestic bullion.....	\$141,050.38	\$17,754,482.99	\$1,000,658.71	\$1,571.64
Domestic coin.....	118,616.21	1,862.29		46,380.52
Foreign bullion.....	62,218.56	716,022.34		21,165.94
Foreign coin.....	1,825.13	3,309,967.99		15,347.70
Jewelers' bars, old plate, etc.....	1,048,647.39	26,497.95		36,947.85
Total.....	31,72,357.67	21,808,833.56	1,000,658.71	121,413.71
Re-deposits:				
Fine bars.....	102.44			
Unparted bars.....	3,211,762.06			
Total gold.....	4,584,222.17	21,808,833.56	1,000,658.71	121,413.71
SILVER.				
Domestic bullion.....	21,952,722.26	106,196.48	1,010,556.86	11,311,624.49
Domestic coin.....	498,514.51	139.61		1,967.38
Trade dollars.....	5,998.23	4.05		11.09
Foreign bullion.....	6,077.17	603,512.90		8,450.29
Foreign coin.....	3,716.50	2.83		393,601.95
Jewelers' bars, old plate, etc.....	264,317.33	459.34		15,070.29
Total.....	22,731,346.00	710,315.21	1,010,556.86	11,731,715.49
Re-deposits:				
Fine bars.....	7,015.28	12,214.47		
Unparted bars.....	180,217.61			
Total silver.....	22,918,578.89	722,529.68	1,010,556.86	11,731,715.49
Gold and silver deposits and purchases.	24,103,703.67	22,519,148.77	2,011,215.57	11,853,129.20
Re-deposits:				
Gold.....	3,211,864.50			
Silver.....	187,232.89	12,214.47		
Total gold and silver received...	27,502,801.06	22,531,363.24	2,011,215.57	11,853,129.20

VALUE, DURING THE FISCAL YEAR ENDED JUNE 30, 1889.

ASSAY OFFICES.						Total.
New York.	Denver.	Boisé.	Helena.	Charlotte.	St. Louis.	
\$9,309,944.70	\$1,295,195.56	\$605,374.47	\$937,921.02	\$162,805.66	\$231,773.80	\$31,440,778.03
414,123.26	2,762.49	.....	.....	.....	1,322.10	585,066.87
1,332,826.34	.....	.....	.....	.....	4,283.48	2,136,516.06
1,118,075.09	.....	.....	.....	1,060.52	1,190.50	4,447,475.99
2,351,869.29	10,116.99	.....	2,605.19	2,484.17	47,428.48	3,526,597.31
14,526,838.68	1,308,075.04	605,374.47	940,526.21	166,350.35	286,007.36	42,136,435.76
3,276,501.61	.....	.....	.....	.....	.....	3,276,604.05
5,719.63	6,647.94	178,324.63	79,998.47	.....	5,219.50	3,487,672.23
17,809,059.92	1,314,722.98	783,699.10	1,020,524.68	166,350.35	291,226.86	48,900,712.04
3,813,072.96	19,711.12	36,662.71	18,189.32	1,158.14	9,070.45	38,278,964.79
1,250.26	.....	.....	.....	.....	177.99	502,049.75
1,799.57	.....	.....	.....	.....	.....	7,812.94
756,640.51	.....	.....	.....	.....	866.43	1,375,547.30
26,993.17	.....	.....	.....	32.73	.....	424,437.18
365,809.43	500.20	.....	162.83	64.07	2,055.84	649,330.33
4,965,565.90	20,211.32	36,662.71	18,352.15	1,254.94	12,170.71	41,238,151.29
5,696.67	.....	.....	.....	.....	.....	24,926.42
3,385.11	254.49	6,777.00	3,184.01	.....	295.04	194,113.26
4,974,647.68	20,465.81	43,439.71	21,536.16	1,254.94	12,465.75	41,457,190.97
19,492,404.58	1,328,286.36	642,037.18	958,878.36	107,605.29	298,178.07	83,374,587.05
3,282,221.24	6,647.94	178,324.63	79,998.47	.....	5,219.50	6,764,276.28
9,081.78	254.49	6,777.00	3,184.01	.....	295.04	219,039.68
22,783,707.60	1,335,188.79	827,138.81	1,042,060.84	167,605.29	303,692.61	90,357,903.01

III.—DEPOSITS OF UNREFINED GOLD OF DOMESTIC PRODUCTION, WITH THE STATES
DISTRIBUTED, BY WEIGHT, DURING THE

State or Territory.	COINAGE MINTS.			
	Philadelphia.	San Francisco.	Carson.	New Orleans.
	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>
Alabama.....	11.012			16.145
Alaska.....	16.530	6,439.816		
Arizona.....	453.866	12,121.126		
California.....	68.947	168,679.066	384.567	
Colorado.....	201.903	4.078		
Dakota.....	2,233.995			
Georgia.....	2,094.376			
Idaho.....	55.550	10,180.605		
Maryland.....	116.869			
Michigan.....				
Montana.....	6.200	1,974.264		
Nevada.....		15,816.520	53,400.839	
New Hampshire.....				
New Mexico.....	76.280	118.605		
North Carolina.....	1,358.276			
Oregon.....		16,759.397		
South Carolina.....	43.836			
Tennessee.....	17.092			
Texas.....				68.331
Utah.....		1,467.367		
Virginia.....	165.950			
Washington.....	68.844	1,781.721		
Wyoming.....	326.942			
Other sources.....	204.990	45.846		
Total unrefined.....	7,581.458	235,388.411	53,785.406	84.476
Refined.....		718,915.050		
Grand total.....	7,581.458	954,303.461	53,785.406	84.476

AND TERRITORIES PRODUCING THE SAME, AND OF REFINED DOMESTIC BULLION NOT
FISCAL YEAR ENDED JUNE 30, 1889.

ASSAY OFFICES.						Total.
New York.	Denver.	Boisé.	Helena.	Charlotte.	St. Louis.	
<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>
25.753				27.911	94.994	175.815
						6,456.346
490.423	1,585.482				67.234	14,718.131
250.028			88.597		8.821	169,480.026
30,970.972	62,798.880		3.126		2,813.471	102,792.430
144,359.415	8.292				19.479	146,621.181
99.073				3,394.180		5,587.629
1,899.191	182.895	30,123.635	5,962.270		1,001.365	49,405.511
						116.869
2,912.539						2,912.539
41,927.787			43,755.579			87,663.830
145.989						69,363.348
14.149						14.149
16,354.875	3,744.946				8,369.753	28,664.461
204.379				3,120.489		4,683.144
	702.316	2,415.243				19,876.956
				2,198.173		2,242.009
6.520						23.612
						68.331
223.070					39.198	1,729.635
33.093				10.052		209.095
			603.683			2,454.248
	593.951					920.893
40,975.326					43.525	41,329.687
286,892.582	69,616.762	32,538.878	50,413.255	8,750.805	12,457.842	757,509.875
213,516.946						932,431.996
500,409.528	69,616.762	32,538.878	50,413.255	8,750.805	12,457.842	1,689,941.871

IV.—DEPOSITS OF UNREFINED GOLD OF DOMESTIC PRODUCTION, WITH THE STATES
DISTRIBUTED, BY VALUE, DURING THE

State or Territory.	COINAGE MINTS.			
	Philadelphia.	San Francisco.	Carson.	New Orleans.
Alabama.....	\$204.88			\$300.37
Alaska.....	307.53	\$119,810.53		
Arizona.....	8,444.02	225,509.32		
California.....	1,282.74	3,138,215.18	\$7,154.73	
Colorado.....	3,756.33	75.87		
Dakota.....	41,562.70			
Georgia.....	38,965.13			
Idaho.....	1,033.49	189,403.60		
Maryland.....	2,174.31			
Michigan.....				
Montana.....	115.35	36,730.49		
Nevada.....		294,260.84	993,503.98	
New Hampshire.....				
New Mexico.....	1,419.16	2,206.60		
North Carolina.....	25,270.25			
Oregon.....		311,802.74		
South Carolina.....	815.55			
Tennessee.....	317.99			
Texas.....				1,271.27
Utah.....		27,299.85		
Virginia.....	3,087.44			
Washington.....	1,280.82	33,148.30		
Wyoming.....	6,082.64			
Other sources.....	4,930.05	852.95		
Total unrefined.....	141,050.38	4,379,319.27	1,000,658.71	1,571.64
Refined.....		13,375,163.72		
Grand total.....	141,050.38	17,754,482.99	1,000,658.71	1,571.64

AND TERRITORIES PRODUCING THE SAME, AND OF REFINED DOMESTIC BULLION NOT
FISCAL YEAR ENDED JUNE 30, 1889.

ASSAY OFFICES.						Total.
New York.	Denver.	Boisé.	Helena.	Charlotte.	St. Louis.	
\$479.13				\$519.27	\$1,767.33	\$3,270.98
						120,118.06
9,124.15	\$29,497.34				1,250.87	273,825.70
4,651.68			\$1,648.31		164.11	3,153,116.75
687,832.03	1,168,351.25		58.16		52,343.65	1,912,417.29
2,685,756.56	154.27				362.40	2,727,835.93
1,843.23				63,147.53		103,955.38
35,333.78	3,402.70	\$560,439.72	110,925.96		18,630.04	919,172.29
						2,174.31
54,186.77						54,186.77
780,051.85			814,057.28			1,630,954.07
2,716.07						1,290,480.89
263.24						263.24
304,276.75	69,673.41				155,716.37	533,292.29
3,802.40				58,055.61		87,128.26
	13,066.34	44,934.75				369,803.83
				40,896.24		41,711.79
121.30						439.29
						1,271.27
4,150.14					729.26	32,179.25
615.68				187.01		3,890.13
			11,231.31			45,660.43
	11,050.25					17,132.89
762,331.65					809.77	768,924.42
5,337,536.40	1,295,195.56	605,374.47	937,921.02	162,805.66	231,773.80	14,093,206.91
3,972,408.30						17,347,572.02
9,309,944.70	1,295,195.56	605,374.47	937,921.02	162,805.66	231,773.80	31,440,778.93

V.—DEPOSITS OF UNREFINED SILVER OF DOMESTIC PRODUCTION WITH THE STATES
DISTRIBUTED, BY WEIGHT, DURING THE

State or Territory.	COINAGE MINTS.			
	Philadelphia.	San Francisco.	Carson.	New Orleans.
	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>
Alabama .....	.89			
Alaska	5.96	1,176.33		
Arizona	298.44	3,077.95		
California	7.17	22,590.21	97.49	
Colorado	138.47	1.94		
Dakota	165.32			
Georgia	187.14			
Idaho	5.65	3,070.38		
Maryland .....	.83			
Michigan	4,091.93			
Montana	65.31	150.73		
Nevada		57,801.58	868,349.82	
New Hampshire				
New Mexico	2.73	44.02		539.15
North Carolina	1,593.88			
Oregon		2,770.25		
South Carolina	7.69			
Tennessee	1.01			
Texas				2,103.88
Utah		284.32		
Virginia	12.28			
Washington	9.61	281.17		
Wyoming	31.99			
Other	68.66	13.73		
Total unrefined	6,694.96	91,262.61	868,447.31	2,643.03
Refined	18,858,925.76			9,718,284.29
Grand total	18,865,620.72	91,262.61	868,447.31	9,720,927.32

AND TERRITORIES PRODUCING THE SAME, AND OF REFINED DOMESTIC BULLION NOT
FISCAL YEAR ENDED JUNE 30, 1889.

ASSAY OFFICES.						Total.
New York.	Denver.	Boisé.	Helena.	Charlotte.	St. Louis.	
<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>
				7.20	30.33	38.42
						1,182.29
7,959.07	405.84				20.63	11,761.93
52.47			11.84		1.74	22,760.92
18,655.67	15,644.97		1.93		1,272.67	35,715.65
27,688.41	1.50				3.76	27,858.99
10.66				229.77		427.57
20,607.10	47.20	31,098.77	1,107.45		138.13	56,074.68
						.83
55,192.01						59,283.94
264,019.63			14,358.79			278,594.46
25.09						926,176.49
.75						.75
138,351.67	491.72				6,318.16	145,747.45
21.13				656.18		2,271.19
	147.73	408.25				3,326.23
				102.13		109.82
						1.01
						2,103.88
382.89					5.34	672.55
1.49						13.77
			151.45			442.23
	200.29					232.28
59,747.77					4.17	59,834.33
592,715.81	16,939.25	31,507.02	15,631.46	995.28	7,794.93	1,634,631.66
2,684,143.79						31,261,353.84
3,276,859.60	16,939.25	31,507.02	15,631.46	995.28	7,794.93	32,895,985.50

VI.—DEPOSITS OF UNREFINED SILVER OF DOMESTIC PRODUCTION, WITH THE STATES
DISTRIBUTED, BY VALUE, DURING THE

State or Territory.	COINAGE MINTS.			
	Philadelphia.	San Francisco.	Carson.	New Orleans.
Alabama	\$1.03			
Alaska	6.93	\$1,368.82		
Arizona	347.28	3,581.61		
California	8.34	26,286.79	\$113.44	
Colorado	161.13	2.26		
Dakota	192.37			
Georgia	217.76			
Idaho	6.57	3,572.81		
Maryland .....	.97			
Michigan	4,761.51			
Montana	76.00	175.39		
Nevada		67,260.02	1,010,443.42	
New Hampshire				
New Mexico	3.18	51.22		\$627.37
North Carolina	1,854.69			
Oregon		3,223.56		
South Carolina	8.95			
Tennessee	1.18			
Texas				2,448.15
Utah		330.84		
Virginia	14.29			
Washington	11.18	327.18		
Wyoming	37.22			
Other	79.90	15.93		
Total unrefined	7,790.48	106,196.48	1,010,556.86	3,075.52
Refined	21,944,931.78			11,308,548.97
Grand total	21,952,722.26	106,196.48	1,010,556.86	11,311,624.49

AND TERRITORIES PRODUCING THE SAME, AND OF REFINED DOMESTIC BULLION NOT
FISCAL YEAR ENDED JUNE 30, 1889.

ASSAY OFFICES.						Total.
New York.	Denver.	Boisé.	Helena.	Charlotte.	St. Louis.	
				\$8.38	\$35.29	\$44.70
						1,375.75
\$9,261.46	\$472.25				24.01	13,686.61
61.06			\$13.78		2.02	26,485.43
21,708.41	18,205.05		2.25		1,480.92	41,560.02
32,210.25	1.75				4.38	32,417.75
12.40				267.37		497.53
23,979.17	54.92	\$36,187.66	1,238.66		160.73	65,250.52
						.97
64,223.43						68,984.94
307,232.84			16,708.40			324,182.63
29.19						1,077,732.63
.87						.87
160,901.03	572.18				7,352.04	169,597.02
24.59				763.55		2,642.83
	171.90	475.05				3,870.51
				118.84		127.79
						1.18
						2,448.15
445.55					6.21	782.60
1.73						16.02
			176.23			514.59
	233.07					270.29
69,524.68					4.85	69,625.41
689,705.66	10,711.12	36,662.71	18,189.32	1,158.14	9,070.45	1,902,116.74
3,123,367.30						36,376,848.05
3,813,072.96	10,711.12	36,662.71	18,189.32	1,158.14	9,070.45	38,278,964.79

REPORT ON THE FINANCES.

VII.—BARS OF GOLD AND SILVER MANUFACTURED, BY

Description.	COINAGE MINTS.			
	Philadelphia.	San Francisco.	Carson.	New Orleans.
GOLD.				
	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>
Fine bars.....	37, 298. 015			7. 339
Mint bars.....				
Standard bars.....				
Sterling bars.....				
Unparted bars.....			37. 488	
Total gold.....	37, 298. 015		37. 488	7. 339
SILVER.				
Fine bars.....	9, 607. 25	567, 920. 38	882, 792. 03	
Mint bars.....				
Standard bars.....				
Sterling bars.....				
Unparted bars.....			27. 65	
Total silver.....	9, 607. 25	567, 920. 38	882, 819. 68	

VIII.—BARS OF GOLD AND SILVER MANUFACTURED, BY

Description.	COINAGE MINTS.			
	Philadelphia.	San Francisco.	Carson.	New Orleans.
GOLD.				
Fine bars.....	\$693, 916. 56			\$136. 54
Mint bars.....				
Standard bars.....				
Sterling bars.....				
Unparted bars.....			\$697. 45	
Total gold.....	693, 916. 56		697. 45	136. 54
SILVER.				
Fine bars.....	11, 179. 34	660, 852. 80	1, 027, 248. 90	
Mint bars.....				
Standard bars.....				
Sterling bars.....				
Unparted bars.....			32. 17	
Total silver.....	11, 179. 34	660, 852. 80	1, 027, 281. 07	
Total value gold and silver.....	705, 095. 90	660, 852. 80	1, 027, 978. 52	136. 54

DIRECTOR OF THE MINT.

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WEIGHT, DURING FISCAL YEAR ENDED JUNE 30, 1889.

ASSAY OFFICES.						Total.
New York.	Denver.	Boisé.	Helena.	Charlotte.	St. Louis.	
<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>
867,299.381						904,604.735
92,886.300						92,886.300
5,648.144						5,648.114
45.476	70,666.361	42,123.827	54,853.202	8,941.332	15,653.444	192,321.130
965,879.271	70,666.361	42,123.827	54,853.202	8,941.332	15,653.444	1,195,460.279
4,080,787.88						5,541,107.54
108,643.63						108,643.63
30,439.50						30,439.50
322.44	17,587.81	37,331.01	18,507.65	1,078.47	10,712.77	85,567.80
4,220,193.45	17,587.81	37,331.01	18,507.65	1,078.47	10,712.77	5,765,758.47

VALUE, DURING FISCAL YEAR ENDED JUNE 30, 1889.

ASSAY OFFICES.						Total.
New York.	Denver.	Boisé.	Helena.	Charlotte.	St. Louis.	
\$16,135,802.44						\$16,829,855.54
1,728,117.21						1,728,117.21
105,081.19						105,081.19
846.06	\$1,314,722.98	\$783,699.10	\$1,020,524.68	\$166,350.35	\$291,226.86	3,578,067.48
17,969,846.90	1,314,722.98	783,699.10	1,020,524.68	166,350.35	291,226.86	22,241,121.42
4,748,553.17						6,447,834.21
126,421.67						126,421.67
35,420.51						35,420.51
375.20	20,465.81	43,439.71	21,536.16	1,254.94	12,465.75	99,569.74
4,910,770.55	20,465.81	43,439.71	21,536.16	1,254.94	12,465.75	6,709,246.13
22,880,617.45	1,335,188.79	827,138.81	1,042,060.84	167,605.29	303,692.61	28,950,367.55

IX.—COINAGE EXECUTED AT THE MINTS OF THE UNITED

Denomination.	PHILADELPHIA.		SAN FRANCISCO.	
	Pieces.	Value.	Pieces.	Value.
GOLD.				
Double-eagles	83,094	\$1,661,880.00	872,350	\$17,447,000.00
Eagles	26,345	263,450.00	580,700	5,907,000.00
Half-eagles	18,265	91,325.00	900	4,500.00
Three dollars	55	165.00		
Quarter-eagles	33,666	84,165.00		
Dollars	6,075	6,075.00		
Total gold	167,500	2,107,060.00	1,463,950	23,358,500.00
SILVER.				
Dollars	21,385,860	21,385,860	108,000	108,000.00
Subsidiary:				
Half-dollars	12,860	6,430.00		
Quarter-dollars	10,860	2,715.00	448,000	112,000.00
Dimes	4,450,860	445,086.00	1,554,554	155,455.40
Total subsidiary	4,474,580	454,231.00	2,002,554	267,455.40
Total silver	25,860,440	21,840,691.00	2,110,554	375,455.40
MINOR.				
Five cents	9,780,410	489,020.50		
Three cents	4,410	132.30		
One cent	41,732,041	417,320.41		
Total minor	51,516,861	906,473.21		
Total coinage	77,544,801	24,853,624.21	3,574,504	23,733,955.40

X.—COINAGE EXECUTED AT THE MINTS OF THE

Denomination.	PHILADELPHIA.		SAN FRANCISCO.	
	Pieces.	Value.	Pieces.	Value.
GOLD.				
Double-eagles	226,266	\$4,525,320.00	859,600	\$17,192,000.00
Eagles	132,696	1,329,960.00	648,700	6,487,000.00
Half-eagles	18,296	91,480.00	293,900	1,469,500.00
Three dollars	5,291	15,873.00		
Quarter-eagles	16,038	40,245.00		
Dollars	16,080	16,080.00		
Total gold	415,027	6,018,958.00	1,802,200	25,148,500.00
SILVER.				
Dollars	19,183,833	19,183,833.00	657,000	657,000.00
Subsidiary:				
Half-dollars	12,833	6,416.50		
Quarter-dollars	10,833	2,708.25	1,216,000	304,000.00
Dimes	5,496,487	549,648.70	1,720,000	172,000.00
Total subsidiary	5,520,153	558,773.45	2,936,000	476,000.00
Total silver	24,703,986	19,742,606.45	3,593,000	1,133,000.00
MINOR.				
Five cents	10,720,483	536,024.15		
Three cents	41,083	1,232.49		
One cent	37,494,414	374,944.14		
Total minor	48,255,980	912,200.78		
Total coinage	73,374,993	26,673,765.23	5,395,200	26,281,500.00

STATES DURING THE FISCAL YEAR ENDED JUNE 30, 1889.

CARSON.*		NEW ORLEANS.		TOTAL.	
Pieces.	Value.	Pieces.	Value.	Pieces.	Value.
				955,444	\$19,108,880.00
		7,835	\$73,350.00	624,880	6,248,800.00
				19,165	95,825.00
				55	165.00
				33,666	84,165.00
				6,075	6,075.00
		7,835	73,350.00	1,639,285	25,543,910.00
		12,300,000	12,300,000.00	33,793,860	33,793,860.00
				12,860	6,430.00
				458,860	114,715.00
				6,005,414	600,541.40
				6,477,134	721,686.40
		12,300,000	12,300,000.00	40,270,994	34,515,546.40
				9,780,410	480,020.50
				4,410	132.30
				41,732,041	417,320.41
				51,516,861	906,473.21
		12,307,835	12,378,350.00	93,427,140	60,965,929.61

* Coinage suspended March 8, 1885.

UNITED STATES DURING THE CALENDAR YEAR 1888.

CARSON.*		NEW ORLEANS.		TOTAL.	
Pieces.	Value.	Pieces.	Value.	Pieces.	Value.
				1,085,866	\$21,717,320.00
		21,335	\$213,350.00	803,031	8,030,310.00
				312,196	1,560,980.00
				5,291	15,873.00
				16,098	40,245.00
				16,080	16,080.00
		21,335	213,350.00	2,238,562	31,380,808.00
		12,150,000	12,150,000.00	31,990,833	31,990,833.00
				12,833	6,416.50
				1,228,833	306,708.25
				7,216,487	721,648.70
				8,456,153	1,034,773.45
		12,150,000	12,150,000.00	40,446,986	33,025,606.45
				10,720,483	536,024.15
				41,083	1,232.49
				37,494,414	374,944.14
				48,255,980	912,200.78
		12,171,335	12,363,350.00	90,941,528	65,318,615.23

* Coinage suspended March 8, 1885.

XI.—EARNINGS AND EXPENDITURES OF THE UNITED STATES MINTS

EARNINGS

Items.	MINTS.			
	Philadelphia.	San Francisco.	New Orleans.	Carson.
Charges for parting and refining	\$19,662.23	\$32,740.90	\$908.61	\$20,868.51
Charges for alloy	421.75	1,966.49	7.12	97.61
Charges for assaying, melting, and stamping				
Seigniorage on standard silver dollars	5,930,450.75	27,626.11	3,411,985.34	
Seigniorage on subsidiary silver	12,578.31	20,409.34		
Seigniorage on minor coins	751,955.32			
Profits on sale of medals and proof coins	2,037.66			
Receipts from assays of bullion	150.00			
Deposit melting-room grains and sweepings	1,617.89	754.02	265.59	237.18
Surplus bullion returned by operative officers	217.70	8,581.88	403.83	3,292.94
Gain on bullion shipped mint for coinage				
Proceeds of sale of old material	849.74	168.39		2,453.46
Receipts from sale of by-products		2,010.25		
Total	6,719,941.35	94,257.38	3,413,570.49	26,949.70

EXPENDITURES

Salaries of officers and clerks	\$41,434.51	\$41,100.00	\$31,893.45	\$19,450.00
Wages of workmen and adjusters	433,067.19	176,558.34	137,757.62	31,742.42
Contingent expenses, less amount paid for wastage and loss on sweeps sold	68,867.80	37,566.54	43,847.61	10,514.57
Parting and refining expenses, less amount paid for wastage and loss on sweeps sold	9,983.33	51,124.91	252.77	24,660.38
Wastages of the operative departments	6,559.35	1,633.81	7,878.15	
Loss on sweeps of the year	4,567.47	3,478.61	2,488.73	
Expense of distributing silver dollars	25,817.84	218.94	*39,102.07	
Expense of distributing subsidiary silver coins	997.05	200.34		
Expense of distributing minor coins	23,441.04			
Minor-coinage metal wasted	2,571.62			
Loss on sale of leady melts				
Total	617,307.20	311,881.49	263,220.40	86,367.37

* The expense of distributing silver dollars at New Orleans was \$7.95 more, but there was a repayment of this amount during the year on account of overpayments in the expense of distributing silver dollars in the fiscal year 1888.

AND ASSAY OFFICES FOR THE FISCAL YEAR ENDED JUNE 30, 1889.
AND GAINS.

ASSAY OFFICES.						Total.
New York.	Denver.	Boisé.	Charlotte.	Helena.	St. Louis.	
\$56,575.66						\$130,755.91
934.26						3,427.23
	\$1,728.37	\$1,024.43	\$227.96	\$1,274.10	\$377.76	4,632.62
						9,370,062.20
						32,987.65
						751,955.32
						2,037.66
780.00	20.00	211.50	243.00	36.00	26.00	1,466.50
3,385.49	1,998.17	124.72		1,057.21	118.52	9,558.79
12,768.17						25,264.52
	1,777.64	556.81	474.25	1,403.48	407.03	4,619.21
208.59	24.50	72.00		32.10		3,808.78
9,114.83						11,125.08
83,767.00	5,548.68	1,989.46	945.21	3,802.89	929.31	10,351,701.47

AND LOSSES.

\$39,250.00	\$10,890.40	\$3,200.00	\$2,750.00	\$7,699.93	\$3,500.00	\$201,168.29
23,698.00	12,988.50	5,637.18	1,140.75	11,832.75	1,307.45	835,730.20
7,092.01	2,409.27	3,350.14	856.59	3,730.27	960.61	179,185.41
76,622.94						162,644.33
						16,071.31
4,934.08						15,468.89
						65,138.85
						1,197.39
						23,441.04
						2,571.62
38.27						38.27
151,635.30	26,288.17	12,187.32	4,747.34	23,262.95	5,768.06	1,502,665.60

XII.—SEIGNIORAGE ON THE COINAGE OF SILVER

Dr.

1888.

July 1. Balance on hand:

Philadelphia	\$46,366.48	
San Francisco	74,049.26	
New Orleans	21,674.71	
		\$142,090.45

Seigniorage on silver dollars:

Philadelphia	5,930,450.75	
San Francisco	27,626.11	
New Orleans	3,411,985.34	
		9,370,062.20

Seigniorage on subsidiary silver:

Philadelphia	12,578.31	
San Francisco	20,409.34	
		32,987.65

Total 9,545,140.30

DIRECTOR OF THE MINT.

205

AND DEPOSITION OF SAME DURING THE FISCAL YEAR 1889.

Cr.

Paid expenses of distribution:	
Philadelphia	\$20,814.89
San Francisco	419.28
New Orleans	39,102.07
	\$66,336.24
Paid on account of wastage and loss on sale of sweeps:	
Philadelphia	5,797.52
New Orleans	9,450.79
	15,248.31
Deposited in U. S. Treasury as follows:	

PHILADELPHIA.

Warrant No. 97.....	\$46,366.48
No. 97.....	165,000.00
No. 97.....	430,000.00
No. 117.....	550,000.00
No. 117.....	555,000.00
No. 117.....	500,000.00
No. 122.....	435,000.00
No. 122.....	550,000.00
No. 122.....	11,000.00
No. 122.....	465,000.00
No. 1453.....	545,000.00
No. 1454.....	520,000.00
No. 1455.....	580,000.00
No. 1455.....	575,000.00
	5,927,366.48

NEW ORLEANS.

Warrant No. 97.....	21,674.71
No. 97.....	450,000.00
No. 117.....	330,000.00
No. 117.....	275,000.00
No. 117.....	270,000.00
No. 122.....	280,000.00
No. 122.....	305,000.00
No. 122.....	260,000.00
No. 1456.....	275,000.00
No. 1457.....	300,000.00
No. 1458.....	310,000.00
No. 1458.....	290,000.60
	3,366,674.71

SAN FRANCISCO.

Warrant No. 97.....	67,239.71
No. 97.....	6,809.55
No. 117.....	18,000.00
No. 122.....	2,029.68
No. 122.....	167.87
No. 122.....	19.45
	94,266.20

1889.

June 30. Balance on hand:

Philadelphia	*29,416.65
San Francisco	27,399.17
New Orleans	*18,432.48
	75,248.30
Total	9,545,140.30

*These balances have since been covered into the Treasury:

Philadelphia, C. D. No. 1080.....	\$581.26
C. D. No. 1081.....	28,835.39
	\$29,416.65
New Orleans, C. D. No. 46947.....	18,432.48

REPORT ON THE FINANCES.

XIII.—ASSETS AND LIABILITIES OF UNITED
ASSETS.

Institutions.	GOLD BULLION.		SILVER BULLION.	
	Standard ounces.	Value.	Standard ounces.	Value (cost).
COINAGE MINTS.				
Philadelphia	1,335,771.659	\$24,851,565.49	6,206,157.44	\$6,002,055.06
San Francisco	52,832.562	982,931.34	62,506.93	53,917.24
New Orleans	33,482.779	622,935.42	578,155.97	482,605.58
Carson	107,718.891	2,004,072.44	87,131.28	77,711.84
ASSAY OFFICES.				
New York	2,010,660.904	37,407,644.44	3,508,393.03	3,961,275.52
Denver				
Helena	3,425.436	63,729.06	825.15	728.73
Boisé	1,984.668	36,924.16	899.59	773.63
Charlotte	514.866	9,578.87	59.23	50.86
St. Louis	847.337	15,764.37	314.75	270.48
Total	3,547,239.102	65,995,145.59	10,444,443.37	10,579,388.94

LIABILITIES.

Institutions.	Bullion fund.	Undeposited earnings.
COINAGE MINTS.		
Philadelphia	\$56,002,052.41	
San Francisco	31,012,925.28	\$613.10
New Orleans	6,511,411.77	73.79
Carson	2,282,000.00	5,755.50
ASSAY OFFICES.		
New York	72,700,544.08	15,181.31
Denver	81,403.75	
Helena	122,619.81	161.66
Boisé	61,198.13	91.98
Charlotte	28,475.58	497.92
St. Louis	30,472.38	36.50
Total	168,833,109.19	22,411.76

STATES MINTS AND ASSAY OFFICES, JUNE 30, 1889.

ASSETS.

Gold coin.	Silver coin.	Minor coin.	Minor coinage metal.	Old deficiencies.	Total.
\$1,241,014.50	\$23,937,886.21	*\$265,549.19	\$65,697.33	.....	\$56,363,767.78
4,106,820.00	25,483,711.01	.....	.....	\$413,557.96	31,040,937.55
188,060.00	5,236,317.04	.....	.....	.....	6,529,918.04
202,420.23	3,550.99	.....	.....	.....	2,287,755.50
31,312,479.53	61,792.49	.....	.....	.....	72,743,191.98
81,400.00	3.00	75	.....	.....	81,403.75
58,323.00	.68	.....	.....	.....	122,781.47
23,586.47	5.85	.....	.....	.....	61,290.11
19,340.00	3.77	.....	.....	.....	28,973.50
14,474.00	.03	.....	.....	.....	30,508.88
37,247,917.73	54,723,271.07	265,549.94	65,697.33	413,557.96	169,290,528.56

LIABILITIES.

Seigniorage on silver.	Unpaid depositors.	Minor coinage profits.	Minor coin metal fund.	Unpaid cent depositors.	Total.
\$29,416.65	\$1,052.20	\$221,494.98	†\$109,681.54	\$70.00	\$56,363,767.78
27,399.17	.....	.....	.....	.....	31,040,937.55
18,432.48	.....	.....	.....	.....	6,529,918.04
.....	.....	.....	.....	.....	2,287,755.50
.....	27,466.59	.....	.....	.....	72,743,191.98
.....	.....	.....	.....	.....	81,403.75
.....	.....	.....	.....	.....	122,781.47
.....	.....	.....	.....	.....	61,290.11
.....	.....	.....	.....	.....	28,973.50
.....	.....	.....	.....	.....	30,508.88
75,248.30	28,518.79	221,494.98	109,681.54	70.00	169,290,528.56

* Minor coin \$125,780.00
 Currency received for coin 139,769.19

265,549.19

† Includes \$65,681.54 minor coins for recoinage.

XIV.—MEDALS MANUFACTURED AT THE MINT AT PHILADELPHIA DURING THE FISCAL YEAR, 1889.

Names.	Gold.	Silver.	Bronze.
Army Department Marksmanship.....	8		3
Army Division Marksmanship, First-class Prize.....	3		3
Army Division Marksmanship, Second-class Prize.....	9		3
Army Division Marksmanship, Third-class Prize.....		24	3
Army Marksmanship, First-class Prize.....	1		3
Army Marksmanship, Second-class Prize.....	2		3
Army Marksmanship, Third-class Prize.....		3	3
Army Skirmish Prize.....	1		3
Bridge.....		66	
Brown Memorial.....		10	
Carney.....		12	
Centennial of French Republic.....			5
Centennial of St. John Commandery.....			50
Corcoran Art Gallery.....	4	1	
Denman Grammar School.....		28	
Department Skirmish Prize.....		8	3
Distinguished Marksmen, Competition of, First-class Prize.....			4
Distinguished Marksmen, Competition of, Second-class Prize.....			4
Division Skirmish Prize.....		3	3
Dodd, H. M.....	1	1	
Franklin School.....		25	
Harrison, W. H., President.....			10
Hayes, R. B., President.....			5
Ketcham, Jesse.....	6	54	
Life-Saving.....	24	29	
Lincoln Grammar School.....		20	
Maine State Agricultural Society.....	1		
Maryland Institute.....			1
Massachusetts Humane Society.....		50	
McKee (Pittsburgh Female College).....	1		
Middlesex, South, Agricultural Society.....		2	
New England Agricultural Society.....	1	10	
New England Kennel Club.....		25	50
New York State Agricultural Society.....	3		
Norman.....	1		4
North Cosmopolitan Grammar School.....		2	
Pennsylvania Horticultural Society.....	1	2	
Philadelphia College of Pharmacy.....	2		
Philadelphia Rifle Club.....	2	18	
Rittenhouse, David.....			5
Rumford.....	1	1	
St. Louis Agricultural and Mechanical Society.....		19	4
Union League.....	2		
Valley Forge.....		5	
Vanderbilt University.....	3		
Vermont State Agricultural Society.....		10	8
Vessel Owners and Captains' Association.....		1	
Washington.....		110	
Washington and Lee University.....	3		
Watson.....	1		
Wayne, Anthony.....			5
Total.....	81	539	185

XV.—COINAGE DIES EXECUTED AT THE MINT AT PHILADELPHIA DURING THE FISCAL YEAR, 1889.

Denomination.	Philadelphia.	San Francisco.	Carson.	New Orleans.	Total.
GOLD COINAGE.					
Double eagle	2	32	6	8	40
Eagle	2	20			20
Half eagle	2	20			22
Three-dollar					
Quarter-eagle	4				4
Dollar	4				4
Total	14	72	6	8	100
SILVER COINAGE.					
Standard dollar	104	20	10	150	284
Half-dollar	2				2
Quarter-dollar	2				2
Dime	60	40			100
Total	168	60	10	150	388
MINOR COINAGE.					
Five-cent	176				176
Three-cent	11				11
One-cent	317				317
Total	504				504

TOTAL NUMBER OF DIES.

Gold coinage	100
Silver coinage	388
Minor coinage	504
Proof coinage	26
Annual assay	1
Life-saving medal	1
Total	1,020

XVI.—EXPENDITURES FROM SILVER PROFIT FUND ON ACCOUNT OF TRANSPORTATION OF SILVER COIN DURING FISCAL YEAR, 1889.

Mint and quarter.	TRANSPORTATION OF—		Bags, boxes, labor, and in- cidentals.	Total.
	Standard sil- ver dollars.	Subsidiary silver.		
Mint at Philadelphia:				
Third quarter, 1888	\$1,806.59	\$108.45	\$467.88	\$2,382.92
Fourth quarter, 1888	9,889.24	609.35	583.50	11,082.09
First quarter, 1889	11,607.91	238.85	167.73	12,014.49
Second quarter, 1889	886.72	40.40	428.27	1,355.39
	24,170.46	997.05	1,647.38	26,814.89
Mint at San Francisco:				
Third quarter, 1888		5.00	149.50	154.50
Fourth quarter, 1888	30.00	5.00	221.78	256.78
First quarter, 1889				
Second quarter, 1889	8.00			8.00
	38.00	10.00	371.28	419.28
Mint at New Orleans:				
Third quarter, 1888	684.51		410.47	1,094.98
Fourth quarter, 1888	19,196.35		1,474.94	20,671.29
First quarter, 1889	15,805.07		488.75	16,293.82
Second quarter, 1889	945.42		96.56	1,041.98
	36,631.35		2,470.72	39,102.07

XVII.—EXPENDITURES FOR DISTRIBUTION OF MINOR COINS FROM JULY 1, 1878, TO JUNE 30, 1889.

Fiscal year.	Amount expended.
1879	\$1,299.97
1880	12,592.83
1881	23,763.46
1882	24,565.84
1883	28,512.54
1884	29,152.32
1885	12,251.98
1886	847.17
1887	15,914.55
1888	24,500.78
1889	23,441.04
Total	196,842.48

XVIII.—WASTAGE AND LOSS ON SALE OF SWEEPS, 1889.

Losses.	MINT AT—				Assay Office, New York.	Total.
	Philadel- phia.	San Fran- cisco.	Carson.	New Orleans.		
Melter and refiner's gold wastage	\$3,189.13					\$3,189.13
Coiner's gold wastage	313.25	\$1,375.66		\$24.43		1,713.34
Melter and refiner's silver wastage		139.15		1,996.68		2,135.83
Coiner's silver wastage	3,056.97	119.00		5,857.04		9,033.01
Loss on sale of sweeps	4,567.47			2,483.73	\$4,934.08	11,990.28
Total	11,126.82	1,633.81		10,366.88	4,934.08	28,061.59
Paid as follows:						
From contingent appropriation	2,220.71			16.75		2,237.46
From parting and refining appropriation	1,273.00			229.87		1,502.87
From surplus bullion	1,835.59	1,633.81		669.47	4,934.08	9,072.95
From silver-profit fund	5,797.52			9,450.79		15,248.31
Total	11,126.82	1,633.81		10,366.88	4,934.08	28,061.59

XIX.—QUANTITY AND COST OF SILVER BULLION DELIVERED, ON PURCHASES, AT THE COINAGE MINTS, AND NUMBER OF SILVER DOLLARS COINED, MONTHLY, DURING FISCAL YEAR 1889.

Months.	Standard ounces.	Cost.	Coinage.
1888.			
July	2,078,936.96	\$1,731,187.58	\$1,228,000
August	2,812,631.29	2,332,731.67	2,544,000
September	2,497,712.36	2,125,929.49	3,270,100
October	2,476,231.59	2,110,951.43	3,000,000
November	2,580,539.26	2,193,766.34	2,850,000
December	2,356,465.15	1,984,224.94	2,635,300
1889.			
January	2,443,169.97	2,055,756.34	3,100,000
February	2,478,539.58	2,084,719.93	2,710,300
March	2,554,284.12	2,149,707.89	3,000,025
April	2,418,849.78	2,019,693.61	2,978,000
May	2,405,433.18	2,006,562.39	3,164,025
June	2,307,052.35	1,922,622.20	3,264,110
Total	29,409,845.59	24,717,853.81	33,793,860
Purchased and coined from March 1, 1878, to July 1, 1888	260,205,419.96	253,612,654.11	299,706,952
Purchased and coined from March 1, 1878, to July 1, 1889	289,615,265.55	278,330,507.92	333,500,812
Monthly average, July 1, 1888, to July 1, 1889	2,450,820.47	2,059,821.15	2,316,155
Monthly average for 136 months	2,129,524.01	2,046,547.85	2,452,212

XX.—MONTHLY PURCHASES OF SILVER BULLION DURING FISCAL YEAR 1889.

Months.	PHILADELPHIA.		NEW ORLEANS.	
	Standard ounces.	Cost.	Standard ounces.	Cost.
1888.				
July	1,287,615.10	\$1,072,817.59	775,115.43	\$644,948.52
August	2,101,239.37	1,742,872.23	706,292.62	585,656.48
September	1,621,807.34	1,381,976.93	871,934.46	740,615.14
October	1,623,376.90	1,384,522.68	848,273.96	722,479.30
November	1,455,835.45	1,237,581.71	1,120,407.25	952,479.07
December	1,590,088.21	1,338,171.16	760,936.89	641,331.71
1889.				
January	1,511,071.06	1,271,214.25	928,460.17	781,398.48
February	1,625,137.86	1,366,447.86	850,478.11	715,747.13
March	1,622,052.04	1,365,176.56	929,057.64	781,792.10
April	1,779,917.10	1,486,346.31	635,185.25	530,103.74
May	1,643,354.44	1,371,034.40	757,642.18	631,693.62
June	1,404,334.56	1,170,088.81	898,349.96	748,604.64
Total	19,265,829.43	16,188,250.49	10,082,133.92	8,476,849.93

Months.	SAN FRANCISCO.		CARSON.		TOTAL.	
	Standard ounces.	Cost.	Standard ounces.	Cost.	Standard ounces.	Cost.
1888.						
July	14,452.83	\$11,958.91	1,753.60	\$1,462.56	2,078,936.96	\$1,731,187.58
August	4,207.06	3,449.79	802.24	753.17	2,812,631.29	2,332,731.67
September	3,520.19	2,940.15	450.37	388.27	2,497,712.36	2,125,929.49
October	3,890.31	3,345.67	690.42	603.78	2,476,231.59	2,110,951.43
November	3,755.91	3,230.08	540.65	475.48	2,580,539.26	2,193,766.34
December	4,535.33	3,909.92	904.72	812.15	2,356,465.15	1,984,224.94
1889.						
January	2,709.97	2,330.57	928.77	813.04	2,443,169.97	2,055,756.34
February	2,664.42	2,291.41	259.19	233.53	2,478,539.58	2,084,719.93
March	2,924.71	2,515.71	249.73	223.52	2,554,284.12	2,149,707.89
April	3,377.75	2,939.78	369.68	333.78	2,418,849.79	2,019,693.61
May	4,020.61	3,457.72	415.95	376.65	2,405,433.18	2,006,562.39
June	2,961.46	2,548.20	1,406.37	1,380.55	2,307,052.35	1,922,622.20
Total	53,020.55	44,896.91	8,861.69	7,856.48	29,409,845.59	24,717,853.81

XXI.—QUANTITY AND COST OF SILVER USED IN THE COINAGE OF SILVER DOLLARS,
YEAR

MINT AT PHILADELPHIA.

Months.	COINED.	
	Standard ounces.	Cost.
1888.		
July.....	515,625.00	\$432,292.04
August.....	1,318,281.25	1,100,874.66
September.....	1,718,835.93	1,443,296.82
October.....	1,718,750.00	1,449,457.37
November.....	1,589,843.75	1,343,526.61
December.....	1,362,367.19	1,149,948.35
1889.		
January.....	1,718,750.00	1,449,498.12
February.....	1,469,789.06	1,238,477.42
March.....	1,718,771.48	1,447,804.14
April.....	1,613,906.25	1,355,920.52
May.....	1,773,771.48	1,487,347.85
June.....	1,859,782.03	1,556,965.35
Total.....	18,378,473.42	15,455,409.25

MINT AT NEW ORLEANS.

1888.		
July.....	515,625.00	430,862.33
August.....	859,375.00	716,201.92
September.....	1,031,250.00	866,426.02
October.....	859,375.00	726,507.65
November.....	859,375.00	728,639.43
December.....	945,312.50	799,719.07
1889.		
January.....	945,312.50	797,816.92
February.....	859,375.00	724,380.73
March.....	859,375.00	723,809.43
April.....	945,312.50	793,582.13
May.....	945,312.50	790,985.95
June.....	945,312.50	789,083.08
Total.....	10,570,312.50	8,888,014.66

MINT AT SAN FRANCISCO.

1888.		
July.....	24,062.50	20,890.70
August.....	8,593.75	7,443.38
September.....	60,156.25	52,639.81
October.....		
November.....		
December.....		
1889.		
January.....		
February.....		
March.....		
April.....		
May.....		
June.....		
Total.....	92,812.50	80,373.89

WASTED AND SOLD IN SWEEPS, AT EACH MINT, MONTHLY, DURING THE FISCAL 1889.

MINT AT PHILADELPHIA.

WASTED AND SOLD IN SWEEPS.		TOTAL EMPLOYMENT.		Dollars coined.	Seigniorage.
Standard ounces.	Cost.	Standard ounces.	Cost.		
3,412.23	\$2,868.87	519,037.23	\$435,160.91	600,000	\$167,707.96
1,137.52	953.68	1,319,418.77	1,101,828.34	1,534,000	433,125.34
.....	.....	1,718,835.93	1,443,296.82	2,000,100	556,803.13
.....	.....	1,718,750.00	1,449,457.37	2,000,000	550,542.63
.....	.....	1,580,843.75	1,343,526.61	1,850,000	506,473.39
4,499.44	3,802.33	1,366,866.63	1,153,750.68	1,585,300	435,351.65
.....
.....	.....	1,718,750.00	1,449,498.12	2,000,000	550,501.88
.....	.....	1,469,789.06	1,238,477.42	1,710,300	471,822.58
4,559.54	3,841.97	1,723,331.02	1,451,646.11	2,000,025	552,220.86
.....	.....	1,613,906.25	1,355,920.52	1,878,000	522,079.48
.....	.....	1,773,771.48	1,487,347.85	2,064,025	576,677.15
7,813.59	6,546.95	1,867,595.62	1,563,512.30	2,164,110	607,144.65
.....
21,422.32	18,013.80	18,399,895.74	15,473,423.05	21,885,860	5,930,450.75

MINT AT NEW ORLEANS.

.....	.....	515,625.00	430,862.33	600,000	169,137.67
.....	.....	859,375.00	716,201.92	1,000,000	283,798.08
1,995.92	1,676.91	1,032,245.92	868,102.93	1,200,000	333,573.98
.....	.....	859,375.00	726,507.65	1,000,000	273,492.35
.....	.....	859,375.00	728,639.43	1,000,000	271,360.57
553.49	468.24	945,865.99	800,187.31	1,100,000	300,280.93
.....
.....	.....	945,312.50	797,816.92	1,100,000	302,133.08
968.08	816.01	860,343.08	725,196.74	1,000,000	275,619.27
.....	.....	859,375.00	723,809.43	1,000,000	276,190.57
1,039.87	872.96	946,352.37	794,455.00	1,100,000	306,417.87
719.52	602.05	946,032.02	791,588.00	1,100,000	309,014.05
9,408.67	7,853.72	954,721.17	796,936.80	1,100,000	310,916.92
.....
14,685.55	12,289.89	10,584,998.05	8,900,304.55	12,300,000	3,411,985.34

MINT AT SAN FRANCISCO.

.....	.....	24,062.50	20,890.70	28,000	7,109.30
.....	.....	8,593.75	7,443.38	10,000	2,558.62
.....	.....	60,156.25	52,039.81	70,000	17,960.19
.....
1,886.46	1,648.42	1,886.46	1,648.42	.....	.....
.....
.....
.....
.....
.....
299.26	258.15	299.26	258.15	.....	.....
2,185.72	1,906.57	94,998.22	82,280.46	108,000	27,626.11

XXII.—QUANTITY AND COST OF SILVER USED IN THE COINAGE OF SILVER DOL.

RECAPITULATION

Months.	COINED.	
	Standard ounces.	Cost.
1888.		
July	1,055,312.50	\$884,045.07
August	2,186,250.00	1,824,519.96
September	2,810,242.18	2,361,762.65
October	2,578,125.00	2,175,965.02
November	2,449,218.75	2,072,166.04
December	2,307,679.69	1,949,667.42
1889.		
January	2,664,062.50	2,247,315.04
February	2,329,164.06	1,962,858.15
March	2,578,146.48	2,171,613.57
April	2,559,218.75	2,149,502.65
May	2,719,083.98	2,278,333.80
June	2,805,094.53	2,346,048.43
Total	29,041,598.42	24,423,797.80

RECAPITULATION

Mint at—	COINED.	
	Standard ounces.	Cost.
Philadelphia	18,378,473.42	\$15,455,409.25
New Orleans	10,570,312.50	8,388,014.66
San Francisco	92,812.50	80,373.89
Total	29,041,598.42	24,423,797.80

LARS, WASTED AND SOLD IN SWEEPS, MONTHLY, DURING THE FISCAL YEAR 1889
BY MONTHS.

WASTED AND SOLD IN SWEEPS.		TOTAL EMPLOYMENT.		Dollars coined.	Seignorage.
Standard ounces.	Cost.	Standard ounces.	Cost.		
3,412.23	\$2,868.87	1,058,724.73	\$886,913.94	1,228,000	\$343,954.93
1,137.52	953.68	2,187,387.52	1,825,473.64	2,544,000	719,480.04
1,995.92	1,676.91	2,812,238.10	2,363,439.56	3,270,100	908,337.35
.....	.....	2,578,125.00	2,175,965.02	3,000,000	824,034.98
.....	.....	2,449,218.75	2,072,166.04	2,850,000	777,833.96
6,939.39	5,918.99	2,314,619.08	1,955,586.41	2,685,300	735,632.53
.....	.....	2,664,062.50	2,247,315.04	3,100,000	852,684.96
968.08	816.01	2,330,132.14	1,963,674.16	2,710,300	747,441.85
4,559.54	3,841.97	2,582,706.02	2,175,455.54	3,000,025	828,411.43
1,039.87	872.96	2,560,258.62	2,150,375.61	2,978,000	828,497.35
719.52	602.05	2,719,803.50	2,278,935.85	3,164,025	885,691.20
17,521.52	14,658.82	2,822,616.05	2,360,707.25	3,264,110	918,061.57
38,293.59	32,210.26	29,079,892.01	24,456,008.06	33,793,860	9,370,062.20

BY MINTS.

WASTED AND SOLD IN SWEEPS.		TOTAL EMPLOYMENT.		Dollars coined.	Seignorage.
Standard ounces.	Cost.	Standard ounces.	Cost.		
21,422.32	\$18,013.80	18,399,895.74	\$15,473,423.05	21,385,860	\$5,930,450.76
14,685.55	12,289.89	10,584,998.05	8,900,304.55	12,300,000	3,411,985.34
2,185.72	1,906.57	94,998.22	82,280.46	108,000	27,626.11
38,293.59	32,210.26	29,079,892.01	24,456,008.06	33,793,860	9,370,062.20

XXIII.—COST OF SILVER BULLION CONTRACTED FOR MONTHLY AND DELIVERED ON EACH MONTH'S CONTRACTS, TOGETHER WITH THE VALUE AND COST OF THE MONTHLY COINAGE OF SILVER DOLLARS, FISCAL YEAR 1889.

Months.	Cost of silver contracted for.	Cost of silver delivered on month's contracts.	Cost of silver coined into silver dollars.	Nominal value of coinage.
1888.				
July	\$2, 010, 766.80	\$2, 014, 386.35	\$834, 045.07	\$1, 228, 000
August	2, 181, 330.80	2, 184, 689.46	1, 824, 519.96	2, 544, 000
September	2, 021, 250.55	2, 023, 748.27	2, 361, 762.65	3, 270, 100
October	2, 093, 986.41	2, 098, 228.91	2, 175, 965.02	3, 000, 000
November	2, 035, 842.20	2, 035, 094.21	2, 072, 166.04	2, 850, 000
December	2, 047, 361.04	2, 049, 590.47	1, 949, 667.42	2, 685, 300
1889.				
January	2, 130, 607.01	2, 130, 453.30	2, 247, 315.04	3, 100, 000
February	2, 019, 051.88	2, 019, 877.01	1, 962, 858.15	2, 710, 300
March	2, 079, 258.49	2, 085, 952.23	2, 171, 613.57	3, 000, 025
April	2, 010, 483.66	2, 008, 229.73	2, 149, 502.65	2, 978, 000
May	2, 066, 927.32	2, 064, 402.70	2, 278, 333.80	3, 164, 025
June	2, 044, 320.99	2, 042, 285.28	2, 346, 048.43	3, 264, 110
Total	24, 741, 192.65	24, 756, 937.92	24, 423, 797.80	33, 793, 860

XXIV.—MONTHLY PURCHASE AND COINAGE INTO SILVER DOLLARS OF \$2,000,000 WORTH OF SILVER BULLION, FISCAL YEAR 1889.

Months.	Average price per fine ounce for previous month.	Number of fine ounces required to procure \$2,000,000 worth of bullion.	Coining value in silver dollars.	Dollars coined.	Bullion contained, standard ounces.	Cost of bullion coined.
1888.						
July .....	.92633	2, 159, 058	\$2, 791, 509	1, 228, 000	1, 058, 724.73	\$886, 913.94
August .....	.92634	2, 159, 034	2, 791, 479	2, 544, 000	2, 187, 387.52	1, 825, 473.64
September .....	.92251	2, 167, 998	2, 803, 067	3, 270, 100	2, 812, 238.10	2, 363, 439.56
October .....	.94971	2, 105, 904	2, 722, 785	3, 000, 000	2, 578, 125.00	2, 175, 965.02
November .....	.94697	2, 111, 999	2, 730, 666	2, 850, 000	2, 449, 218.75	2, 072, 166.04
December .....	.94595	2, 114, 277	2, 733, 611	2, 685, 300	2, 314, 619.08	1, 955, 586.41
1889.						
January .....	.93581	2, 137, 186	2, 763, 230	3, 100, 000	2, 664, 062.50	2, 247, 315.04
February .....	.93616	2, 136, 387	2, 762, 197	2, 710, 300	2, 329, 164.06	1, 962, 858.15
March .....	.93752	2, 133, 288	2, 758, 190	3, 000, 025	2, 578, 146.48	2, 171, 613.57
April .....	.93652	2, 135, 566	2, 761, 136	2, 978, 000	2, 559, 218.75	2, 149, 502.65
May .....	.92918	2, 152, 435	2, 782, 946	3, 164, 025	2, 719, 083.98	2, 278, 333.80
June .....	.92893	2, 153, 015	2, 783, 696	3, 264, 110	2, 805, 094.53	2, 346, 048.43
Total		25, 066, 147	33, 184, 512	33, 793, 860	29, 055, 083.48	24, 435, 216.25

XXV.—SILVER BULLION OFFERED, CONTRACTED FOR AND DELIVERED, AND SILVER DOLLARS COINED, FISCAL YEAR 1889.

Months.	Offered.	Contracted for.	Delivered.	Cost of amount delivered.	Silver dollars coined.
1888.	<i>Fine ounces.</i>	<i>Fine ounces.</i>	<i>Fine ounces.</i>		
July	5,509,245.02	2,174,245.02	2,178,147.39	\$2,014,386.35	1,228,000
August	4,075,398.83	2,368,398.83	2,372,037.91	2,184,689.46	2,544,000
September	3,143,655.69	2,138,655.69	2,141,252.37	2,023,748.27	3,270,100
October	3,980,519.29	2,210,519.29	2,214,985.42	2,098,228.91	3,000,000
November	4,391,493.32	2,155,493.32	2,154,703.76	2,035,094.21	2,850,000
December	2,697,328.82	2,188,328.82	2,190,690.98	2,049,590.47	2,685,300
1889.					
January	3,909,953.39	2,278,953.39	2,278,780.15	2,130,453.30	3,100,000
February	3,671,279.04	2,160,279.04	2,161,163.18	2,019,877.01	2,710,300
March	3,578,667.27	2,223,667.27	2,230,826.46	2,085,932.23	3,000,025
April	3,959,136.09	2,167,136.09	2,164,708.10	2,008,229.73	2,978,000
May	4,428,026.21	2,230,026.21	2,227,298.52	2,064,402.70	3,164,025
June	4,450,072.49	2,208,072.49	2,205,870.71	2,042,285.28	3,264,110
Total	47,794,775.46	26,503,775.46	26,520,464.95	24,756,937.92	33,793,860

XXVI.—SILVER BULLION OFFERED, CONTRACTED FOR AND DELIVERED, AND SILVER DOLLARS COINED FROM MARCH 1, 1878, TO JULY 1, 1889.

Calendar years.	Offered.	Contracted for.	Delivered.	Cost of amount delivered.	Silver dollars coined.
	<i>Fine ounces.</i>	<i>Fine ounces.</i>	<i>Fine ounces.</i>		
1878 (10 months)	60,838,090.43	24,186,090.43	24,358,024.77	\$28,298,061.05	22,495,550
1879	28,974,950.53	16,430,950.53	16,594,639.14	18,660,080.33	27,560,100
1880	38,136,229.42	23,492,229.42	22,742,634.22	25,981,214.66	27,397,355
1881	37,473,787.24	19,469,372.43	19,612,741.84	22,095,571.00	27,927,975
1882	35,436,359.72	21,792,959.72	21,878,488.85	24,877,254.37	27,574,100
1883	30,306,479.06	22,372,879.06	22,491,160.54	24,851,599.35	28,470,039
1884	29,871,327.05	21,654,327.05	21,683,797.72	24,020,063.93	28,136,875
1885	32,157,236.99	22,060,852.38	22,147,366.19	23,522,646.37	28,697,767
1886	33,067,369.88	25,545,197.68	25,699,897.48	25,504,466.65	31,423,886
1887	37,260,244.32	24,527,232.21	24,611,243.46	24,020,566.00	33,611,710
1888	44,483,796.70	25,582,874.95	25,631,136.58	24,091,803.67	31,990,832
1889 (6 months)	23,997,134.49	13,268,134.49	13,268,647.12	12,351,200.25	18,216,460
Total	432,003,005.83	260,383,100.35	260,719,777.91	278,274,527.63	333,502,649

XXVII.—HIGHEST, LOWEST, AND AVERAGE VALUE OF A UNITED STATES SILVER DOLLAR, MEASURED BY THE MARKET PRICE OF SILVER, AND THE QUANTITY OF SILVER PURCHASABLE WITH A DOLLAR AT THE AVERAGE LONDON PRICE OF SILVER, EACH YEAR SINCE 1873.

Calendar years.	BULLION VALUE OF A SILVER DOLLAR.			Grains of pure silver, at average price, purchasable with a United States dollar.*
	Highest.	Lowest.	Average.	
1873.....	\$1.016	\$0.981	\$1.004	369.77
1874.....	1.008	.970	.988	375.76
1875.....	.977	.941	.964	385.11
1876.....	.991	.792	.894	415.27
1877.....	.987	.902	.929	399.62
1878.....	.936	.839	.891	416.66
1879.....	.911	.828	.868	427.70
1880.....	.896	.875	.886	419.49
1881.....	.896	.862	.881	421.87
1882.....	.887	.847	.878	422.83
1883.....	.868	.847	.858	432.69
1884.....	.871	.839	.861	431.13
1885.....	.847	.794	.823	451.02
1886.....	.797	.712	.769	482.77
1887.....	.799	.733	.758	489.73
1888.....	.755	.708	.727	510.63

* 371.25 grains of pure silver are contained in a silver dollar.

XXVIII.—DEGREE OF FINENESS OF COINAGE OF CALENDAR YEAR 1888, IN PERCENTAGES OF WHOLE NUMBER OF COINS ASSAYED BY ANNUAL ASSAY COMMISSION OF 1889.

GOLD.

Fineness.	MINT AT—						Total.	
	Philadelphia.		San Francisco.		New Orleans.			
	Pieces.	Per cent.	Pieces.	Per cent.	Pieces.	Per cent.	Pieces.	Per cent.
900.4.....	1	8.33					1	2.77
900.3.....	2	16.66					2	5.55
900.2.....	4	33.33	1	4.34			5	13.89
900.1.....	5	41.66	1	4.34			6	16.66
900 (standard).....			11	47.82			11	30.55
899.9.....			3	13.04			3	8.33
899.8.....			3	13.04			3	8.33
899.7.....			3	13.04	1	100	4	11.11
899.6.....			1	4.34			1	2.77
Total pieces.....	12		23		1		36	
Average fineness.....	900.19		899.91		899.7			
Mass.....	100		189				289	
Fineness.....	900.1		900					

REPORT ON THE FINANCES.

XXVIII.—DEGREE OF FINENESS OF COINAGE OF CALENDAR YEAR 1888.
SILVER.

Fineness.	DOLLARS.					
	Mint at—					
	Philadelphia.		San Francisco.		New Orleans.	
	Pieces.	Per cent.	Pieces.	Per cent.	Pieces.	Per cent.
900.7	1	8.33				
900.6						
900.5						
900.4	1	8.33				
900.3						
900.2						
900.1						
900 (standard)			3	60.00	2	20.00
899.9						
899.8	4	33.33			1	10.00
899.7						
899.6	1	8.33	1	20.00	3	30.00
899.5						
899.4						
899.3	2	16.66				
899.2						
899.1	1	8.33			2	20.00
899						
898.9	1	8.33				
898.8						
898.7						
898.6	1	8.33	1	20.00	2	20.00
Total pieces	12		5		10	
Average fineness	899.59		899.68		899.40	
Mass	384		326		135	
Fineness	900.0		900.0		900.0	

IN PERCENTAGES OF WHOLE NUMBER OF COINS ASSAYED, ETC.—Continued.

SILVER.

DIMS.				TOTAL.			
Mint at—							
Philadelphia.		San Francisco.		Dollars.		Dimes.	
Pieces.	Per cent.	Pieces.	Per cent.	Pieces.	Per cent.	Pieces.	Per cent.
				1	3.70		
				1	3.70		
				5	18.52		
				5	18.52		
1	20.00	1	33.33	5	18.52	2	25.00
1	20.00	1	33.33	2	7.40	2	25.00
1	20.00			3	11.11	1	12.50
1	20.00			1	3.70	1	12.50
1	20.00	1	33.33	4	11.11	2	25.00
5		3		27		8	
899.10		899.16					

XXIX.—COMPARISON OF THE BUSINESS OF THE MINTS AND

Institutions.	DEPOSITS.		COINAGE.	
			Gold.	
	1888.	1889.	1888.	
			<i>Pieces.</i>	<i>Value.</i>
Philadelphia	\$25,534,443.80	\$27,502,801.06	384,284	\$5,419,170.50
San Francisco	26,369,997.24	22,531,363.24	1,952,750	22,810,000.00
Carson	1,804,811.51	2,011,215.57		
New Orleans	11,515,642.65	11,853,129.20	13,500	135,000.00
Denver	1,800,640.16	1,335,188.79		
New York	52,970,501.76	22,783,707.60		
Boisé	929,595.17	827,138.81		
Helena	1,353,546.42	1,042,060.84		
Charlotte	283,619.81	167,605.29		
St. Louis	154,504.60	303,692.61		

Institutions.	COINAGE—continued.			
	Minor.			
	1888.		1889.	
	<i>Pieces.</i>	<i>Value.</i>	<i>Pieces.</i>	<i>Value.</i>
Philadelphia	60,977,819	\$1,218,976.57	51,516,861	\$906,473.21
San Francisco				
Carson				
New Orleans				
Denver				
New York				
Boisé				
Helena				
Charlotte				
St. Louis				

BARS MANUFACTURED.

Institutions.	GOLD.			
	Fine.		Mint.	
	1888.	1889.	1888.	1889.
Philadelphia	\$576,832.62	\$693,916.56		
San Francisco				
Carson				
New Orleans	236.19	136.54		
Denver				
New York	25,951,855.42	16,135,802.44	\$11,838,114.35	\$1,728,117.21
Boisé				
Helena				
Charlotte				
St. Louis				

Institutions.	SILVER.			
	Fine.		Mint.	
	1888.	1889.	1888.	1889.
Philadelphia	\$20,936.23	\$11,179.34		
San Francisco	526,674.02	660,852.80		
Carson	844,718.23	1,027,248.90		
New Orleans				
Denver				
New York	5,919,886.83	4,748,553.17	\$95,729.34	\$126,421.67
Boisé				
Helena				
Charlotte				
St. Louis				

ASSAY OFFICES FOR THE FISCAL YEARS 1888 AND 1889.

COINAGE—continued.					
Gold—continued.		Silver.			
1889.		1888.		1889.	
Pieces.	Value.	Pieces.	Value.	Pieces.	Value.
167,500	\$2,107,060.00	26,777,346	\$19,344,810.45	25,860,440	\$21,840,091.00
1,463,950	23,338,500.00	7,024,848	2,891,284.80	2,110,554	375,455.40
7,835	78,350.00	11,900,000	11,900,000.00	12,300,000	12,300,000.00

COINAGE—continued.

Total.			
1888.		1889.	
Pieces.	Value.	Pieces.	Value.
88,139,449	\$25,982,957.52	77,544,801	\$24,853,624.21
8,977,598	25,701,284.80	3,574,504	23,733,955.40
11,913,500	12,035,000.00	12,307,835	12,378,350.00

BARS MANUFACTURED.

GOLD—continued.					
Standard.		Unparted.		Sterling.	
1888.	1889.	1888.	1889.	1888.	1889.
		\$486.86			
		89.60	\$697.45		
		1,774,523.97	1,314,722.98		
		9,270.55	846.06	\$2,101,249.11	\$105,081.19
\$6,862,636.28		905,311.53	783,699.10		
		1,316,611.39	1,020,524.68		
		280,354.52	166,350.35		
		147,864.16	291,226.86		

SILVER—continued.						Total gold and silver.	
Standard.		Unparted.		Sterling.		1888.	1889.
1888.	1889.	1888.	1889.	1888.	1889.	1888.	1889.
		\$4.71				\$598,260.42	\$750,095.90
						526,674.02	660,852.80
		639.62	\$32.17			845,447.45	1,027,978.52
						236.19	136.54
		26,116.19	20,465.81			1,600,640.16	1,335,188.79
\$40,786.57	\$35,420.51	962.13	375.20			52,820,490.58	22,880,617.45
		24,283.64	43,439.71			929,595.17	827,138.81
		36,935.03	21,536.16			1,353,546.42	1,042,060.84
		3,265.29	1,254.94			283,619.81	167,605.29
		6,640.44	12,465.75			154,504.60	303,092.61

XXIX.—COMPARISON OF THE BUSINESS OF THE MINTS AND ASSAY OFFICES,
ETC.—Continued.

BULLION OPERATIONS AND WASTAGE.

Institutions.	GOLD BULLION RECEIVED BY MELTER AND REFINER.		SILVER BULLION RECEIVED BY MELTER AND REFINER.	
	1888.	1889.	1888.	1889.
	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>
Philadelphia	1,655,526	765,876	40,590,587	43,334,421
San Francisco	2,635,412	2,342,326	5,317,900	1,150,035
Carson	54,833		857,591	
New Orleans	63,071	39,707	19,875,211	21,452,844
New York	2,525,333	970,792	5,243,421	4,294,094

Institutions.	GOLD BULLION RECEIVED BY COINER.		SILVER BULLION RECEIVED BY COINER.	
	1888.	1889.	1888.	1889.
	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>
Philadelphia	748,276	267,320	30,071,404	30,613,985
San Francisco	2,692,517	2,408,755	5,156,530	571,075
Carson				
New Orleans	33,796	8,216	19,075,411	20,888,366

Institutions.	GOLD WASTAGE OF MELTER AND RE- FINER.		SILVER WASTAGE OF MELTER AND REFINER.	
	1888.	1889.	1888.	1889.
	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>
Philadelphia	472	171	*1,918	
San Francisco				161
Carson				
New Orleans .....	.3		9,606	2,392
New York				

Institutions.	GOLD WASTAGE OF COINER.		SILVER WASTAGE OF COINER.	
	1888.	1889.	1888.	1889.
	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>
Philadelphia	48	17	3,264	3,651
San Francisco	64	73	851	137
Carson				
New Orleans	3.3	1.3	2,953	7,017

* J. C. Booth, late melter and refiner, returned a surplus of 374.76 standard ounces, which has been deducted from the wastage of D. K. Tuttle, present melter and refiner, which was 2,293.33 standard ounces.

XXX.—IMPORTS AND EXPORTS OF GOLD AND SILVER DURING THE YEAR ENDING
JUNE 30, 1889.

[Reported by Chief of Bureau of Statistics.]

IMPORTS.

Ports.	BULLION.		
	Gold.	Silver.	Total gold and silver bullion.
NEW YORK.			
July, 1888.....	\$37, 939	\$77, 825	\$105, 764
August, 1888.....	23, 205	86, 900	110, 105
September, 1888.....	21, 672	80, 050	102, 622
October, 1888.....	18, 844	88, 001	106, 845
November, 1888.....	30, 609	86, 756	117, 365
December, 1888.....	27, 806	92, 636	120, 442
January, 1889.....	44, 258	103, 493	147, 751
February, 1889.....	24, 818	99, 208	124, 026
March, 1889.....	25, 781	82, 908	108, 689
April, 1889.....	26, 336	88, 537	114, 873
May, 1889.....	59, 983	79, 009	138, 992
June, 1889.....	40, 201	75, 620	115, 821
Total.....	371, 452	1, 041, 843	1, 413, 295
SAN FRANCISCO.			
July, 1888.....	62, 436	215, 091	277, 527
August, 1888.....	78, 957	220, 059	299, 016
September, 1888.....	121, 044	262, 359	383, 403
October, 1888.....	79, 083	204, 516	283, 599
November, 1888.....	373, 462	169, 402	542, 864
December, 1888.....	38, 333	241, 715	280, 048
January, 1889.....	25, 760	121, 466	147, 226
February, 1889.....	28, 404	184, 336	212, 740
March, 1889.....	13, 366	184, 030	197, 396
April, 1889.....	33, 328	210, 790	244, 118
May, 1889.....	35, 818	126, 330	162, 148
June, 1889.....	38, 220	167, 109	205, 329
Total.....	928, 211	2, 307, 203	3, 235, 414
ALL OTHER PORTS.			
July, 1888.....	28, 311	226, 728	255, 039
August, 1888.....	4, 030	189, 451	193, 481
September, 1888.....	25, 766	113, 788	139, 554
October, 1888.....	37, 576	198, 400	235, 976
November, 1888.....	79, 454	243, 345	322, 799
December, 1888.....	41, 017	202, 762	243, 779
January, 1889.....	54, 036	249, 708	303, 744
February, 1889.....	5, 535	141, 387	146, 922
March, 1889.....	32, 905	153, 585	186, 490
April, 1889.....	20, 499	177, 414	197, 913
May, 1889.....	18, 716	234, 922	253, 638
June, 1889.....	57, 942	232, 513	290, 455
Total.....	405, 787	2, 364, 003	2, 769, 790
Total imports (bullion).....	1, 705, 450	5, 713, 049	7, 418, 499

XXX.—IMPORTS AND EXPORTS OF GOLD AND SILVER, ETC.—Continued.

IMPORTS—Continued.

Ports.	COIN.							
	Gold.			Silver.				Total gold and silver coin.
	Ameri- can.	Foreign.	Total.	United States.		Foreign.	Total.	
				Trade dollars.	Other silver coin.			
NEW YORK.								
July, 1888	\$12,686	\$156,997	\$169,683	\$15	\$5,800	\$31,142	\$36,957	\$206,640
August, 1888	13,353	60,911	74,264		12,175	23,254	35,429	109,693
September, 1888	143,183	558,084	701,267		4,257	7,046	11,303	712,570
October, 1888	32,210	125,111	157,321		117,193	64,618	181,811	339,132
November, 1888	234,350	13,238	247,588		10,320	193,359	203,679	451,267
December, 1888	108,165	82,318	190,483		5,512	200,446	205,958	396,441
January, 1889	64,913	396,588	461,501		12,977	16,803	29,780	491,281
February, 1889	25,411	694,696	720,107		16,041	52,141	68,182	788,289
March, 1889	33,854	461,738	495,592		12,679	22,207	34,886	530,478
April, 1889	16,079	636,729	652,808		6,911	74,446	81,357	734,165
May, 1889	156,510	397,053	553,563		14,488	51,749	66,237	619,800
June, 1889	249,561	209,547	459,108		16,118	6,341	22,459	481,567
Total	1,090,275	3,793,010	4,883,285	15	234,471	743,552	978,038	5,861,323
SAN FRANCISCO.								
July, 1888	4,368	15,579	19,947		98	31,318	31,416	51,363
August, 1888	2,702	10,055	12,757		717	151,390	152,107	164,864
September, 1888	9,212	262,715	271,927		75	63,904	63,979	335,906
October, 1888	6,068	858,302	864,370		1,436	28,194	29,630	894,000
November, 1888	7,880	1,148,794	1,156,674		1,904	55,826	57,730	1,214,404
December, 1888	17,090	487,350	504,440			52,237	52,237	556,677
January, 1889	12,186		12,186		307	58,315	58,622	70,808
February, 1889	7,438	2,018	9,456			47,066	47,066	56,522
March, 1889	37,579	7,786	45,365		600	56,314	56,914	102,279
April, 1889	9,075		9,075		702	43,295	43,997	53,072
May, 1889	9,170	7,648	16,818			89,924	89,924	106,742
June, 1889	11,000		11,000		50	93,579	93,629	104,629
Total	133,768	2,800,247	2,934,015		5,889	771,362	777,251	3,711,266
ALL OTHER PORTS.								
July, 1888	9,837	28,893	38,730		1,540	507,136	508,676	547,406
August, 1888	1,000	13,630	14,630		5,316	664,024	669,340	683,970
September, 1888	13,987	119,693	133,680		4,691	766,947	771,638	905,318
October, 1888		64,995	64,995		6,700	1,383,714	1,390,414	1,455,409
November, 1888	19,000	54,060	73,060		1,618	1,212,932	1,214,550	1,287,610
December, 1888	17,698	86,723	104,421		2,125	1,129,800	1,131,925	1,236,346
January, 1889	340	50,925	51,265			1,000,349	1,000,349	1,051,614
February, 1889	9,180	19,900	29,080		3,929	604,587	608,516	637,596
March, 1889	19,000	48,350	67,350			920,714	920,714	988,064
April, 1889	38,510	25,197	63,707		2,900	843,796	846,696	910,403
May, 1889	8,835	60,161	68,996		3,293	1,337,014	1,340,307	1,409,303
June, 1889	42,189	10,005	52,194		4,856	801,896	806,752	858,946
Total	179,576	582,532	762,108		36,968	11,172,909	11,209,877	11,971,985
Total imports (coin)	1,403,619	7,175,78 ⁹	8,579,408	15	277,328	12,687,823	12,965,166	21,544,574

XXX.—IMPORTS AND EXPORTS OF GOLD AND SILVER, ETC.—Continued.

DOMESTIC EXPORTS.

Ports.	BULLION.						Total gold and silver bullion.
	Gold.			Silver.			
	U. S. mint or assay office bars.	Other bullion.	Total.	U. S. mint or assay office bars.	Other bullion.	Total.	
NEW YORK.							
July, 1888	\$3,472,332	\$5,040	\$3,477,372		\$937,270	\$937,270	\$4,414,642
August, 1888		28,334	28,334		1,077,200	1,077,200	1,105,534
September, 1888		3,000	3,000		1,626,119	1,626,119	1,629,119
October, 1888	505,148	3,500	508,648		1,114,539	1,114,539	1,623,187
November, 1888	5,232,520	3,000	5,235,520		800,084	800,084	6,035,604
December, 1888	7,270,720	13,442	7,284,162	\$18,600	1,742,183	1,760,788	9,044,950
January, 1889	496,130	5,609	501,739		1,472,466	1,472,466	1,974,205
February, 1889	511,893	6,264	518,157	29,053	1,162,995	1,192,048	1,710,205
March, 1889	1,252,000	1,016,570	2,268,570		1,074,780	1,074,780	3,343,350
April, 1889	1,024,299	5,630	1,029,929		1,350,735	1,350,735	2,380,664
May, 1889	12,522,216	2,500	12,524,716		2,047,907	2,047,907	14,572,623
June, 1889	17,392,592	2,450	17,395,042		1,110,917	1,110,917	18,505,959
Total	49,679,850	1,095,339	50,775,189	47,653	15,517,200	15,564,853	66,340,042
SAN FRANCISCO.							
July, 1888		470	470	42,600	917,000	959,600	960,070
August, 1888		1,650	1,650	79,000	757,950	836,950	838,600
September, 1888		3,075	3,075	64,000	947,700	1,011,700	1,014,775
October, 1888		1,150	1,150	18,000	712,500	730,500	731,650
November, 1888		2,033	2,033	91,000	702,900	793,900	795,933
December, 1888		861	861	35,000	730,000	765,000	765,861
January, 1889		200	200	4,000	620,000	624,000	624,200
February, 1889		270	270	126,000	648,500	774,500	774,770
March, 1889				65,000	618,700	683,700	683,700
April, 1889		130	130	30,000	745,000	775,000	775,130
May, 1889		380	380	40,000	793,500	833,500	833,880
June, 1889		985	985	78,500	786,200	864,700	865,685
Total		11,204	11,204	673,100	8,979,950	9,653,050	9,664,254
ALL OTHER PORTS.							
July, 1888							
August, 1888							
September, 1888							
October, 1888							
November, 1888							
December, 1888							
January, 1889							
February, 1889							
March, 1889							
April, 1889							
May, 1889							
June, 1889							
Total							
Total domestic ex-ports (bullion)...	49,679,850	1,106,543	50,786,393	720,753	24,497,150	25,217,903	76,004,295

XXX.—IMPORTS AND EXPORTS OF GOLD AND SILVER, ETC.—Continued.

DOMESTIC EXPORTS—Continued.

Ports.	COIN.		Total.
	Gold.	Silver.	
NEW YORK.			
July, 1888.....	\$133, 160	\$9, 360	\$142, 520
August, 1888.....	72, 930	2, 490	75, 420
September, 1888.....	155, 072		155, 072
October, 1888.....	105, 562	3, 800	109, 362
November, 1888.....	39, 180	4, 000	43, 180
December, 1888.....	317, 400	2	317, 402
January, 1889.....	600, 402	4, 900	605, 302
February, 1889.....	893, 887	750	894, 637
March, 1889.....	550, 257		550, 257
April, 1889.....	49, 579	3, 000	52, 579
May, 1889.....	215, 192	600	215, 792
June, 1889.....	220, 709	2, 000	222, 709
Total.....	3, 353, 330	30, 902	3, 384, 232
SAN FRANCISCO.			
July, 1888.....	149, 708		149, 708
August, 1888.....	45, 923		45, 923
September, 1888.....	162, 278		162, 278
October, 1888.....	42, 913		42, 913
November, 1888.....	69, 530		69, 530
December, 1888.....	65, 269		65, 269
January, 1889.....	88, 155		88, 155
February, 1889.....	14, 706		14, 706
March, 1889.....	28, 108	1, 550	29, 658
April, 1889.....	31, 184		31, 184
May, 1889.....	40, 593		40, 593
June, 1889.....	49, 992		49, 992
Total.....	788, 359	1, 550	789, 909
ALL OTHER PORTS.			
July, 1888.....	1, 000	219	1, 219
August, 1888.....	1, 000		1, 000
September, 1888.....			
October, 1888.....			
November, 1888.....			
December, 1888.....			
January, 1889.....			
February, 1889.....		1, 000	1, 000
March, 1889.....		25, 000	25, 000
April, 1889.....		1, 400	1, 400
May, 1889.....	250	3, 688	3, 938
June, 1889.....		3, 000	3, 000
Total.....	2, 250	34, 307	36, 557
Total domestic exports (coin).....	4, 143, 939	66, 759	4, 210, 698

XXX.—IMPORTS AND EXPORTS OF GOLD AND SILVER, ETC.—Continued.

FOREIGN EXPORTS.

Ports.	BULLION.		
	Gold.	Silver.	Total.
NEW YORK.			
July, 1888.....			
August, 1888.....	\$31,933		\$31,933
September, 1888.....			
October, 1888.....			
November, 1888.....			
December, 1888.....			
January, 1889.....			
February, 1889.....			
March, 1889.....			
April, 1889.....		\$30,386	30,386
May, 1889.....			
June, 1889.....			
Total.....	31,933	30,386	62,319
SAN FRANCISCO.			
July, 1888.....			
August, 1888.....			
September, 1888.....			
October, 1888.....			
November, 1888.....			
December, 1888.....			
January, 1889.....			
February, 1889.....			
March, 1889.....			
April, 1889.....			
May, 1889.....			
June, 1889.....			
Total.....			
ALL OTHER PORTS.			
July, 1888.....			
August, 1888.....			
September, 1888.....			
October, 1888.....			
November, 1888.....			
December, 1888.....		228	228
January, 1889.....			
February, 1889.....			
March, 1889.....			
April, 1889.....			
May, 1889.....			
June, 1889.....			
Total.....		228	228
Total foreign exports (bullion).....	31,933	30,614	62,547

REPORT ON THE FINANCES.

XXX.—IMPORTS AND EXPORTS OF GOLD AND SILVER, ETC.—Continued.

FOREIGN EXPORTS—Continued.

Ports.	COIN.		Total.
	Gold.	Silver.	
NEW YORK.			
July, 1888	\$68, 142	\$26, 431	\$94, 573
August, 1888	9, 360	46, 325	55, 685
September, 1888		173, 265	173, 265
October, 1888	28, 199	620, 565	648, 764
November, 1888	29, 999	13, 669	43, 668
December, 1888	57, 659	129, 200	186, 859
January, 1889	6, 564	279, 080	285, 644
February, 1889	51, 188	152, 237	203, 425
March, 1889	1, 545, 649	206, 726	1, 752, 375
April, 1889	2, 065, 192	597, 697	2, 662, 889
May, 1889	663, 902	392, 544	1, 056, 446
June, 1889	464, 146	127, 078	591, 224
Total	4, 990, 020	2, 764, 817	7, 754, 837
SAN FRANCISCO.			
July, 1888		286, 235	286, 235
August, 1888		330, 646	330, 646
September, 1888		614, 391	614, 391
October, 1888		405, 085	405, 085
November, 1888		1, 074, 538	1, 074, 538
December, 1888		1, 027, 675	1, 027, 675
January, 1889		616, 098	616, 098
February, 1889		449, 343	449, 343
March, 1889		489, 764	489, 764
April, 1889		851, 524	851, 524
May, 1889		1, 210, 095	1, 210, 095
June, 1889		1, 090, 188	1, 090, 188
Total		8, 445, 582	8, 445, 582
ALL OTHER PORTS.			
July, 1888		30, 315	30, 315
August, 1888		1, 518	1, 518
September, 1888		10, 800	10, 800
October, 1888		5, 313	5, 313
November, 1888		1, 100	1, 100
December, 1888		16, 720	16, 720
January, 1889		6, 927	6, 927
February, 1889		29, 162	29, 162
March, 1889		29, 633	29, 633
April, 1889		18, 065	18, 065
May, 1889		4, 400	4, 400
June, 1889		9, 620	9, 620
Total		163, 573	163, 573
Total foreign exports (coin)	4, 990, 020	11, 373, 972	16, 363, 992

XXX.—IMPORTS AND EXPORTS OF GOLD AND SILVER, ETC.—Continued.

RECAPITULATION.

Description.	Gold.	Silver.	Total.
IMPORTS.			
Bullion.....	\$1,705,450	\$5,713,049	\$7,418,499
Foreign coin.....	7,175,789	12,687,823	19,863,612
Total.....	8,881,239	18,400,872	27,282,111
American coin.....	1,403,619	277,343	1,680,962
Total bullion and coin.....	10,284,858	18,678,215	28,963,073
EXPORTS.			
Domestic bullion.....	50,786,393	25,217,903	76,004,296
Foreign bullion.....	31,933	30,614	62,547
Foreign coin.....	4,990,020	11,373,972	16,363,992
Total.....	55,808,346	36,622,489	92,430,835
American coin.....	4,143,939	66,759	4,210,698
Total bullion and coin.....	59,952,285	36,689,248	96,641,533
EXCESS.			
Bullion and foreign coin:			
Exports.....	46,927,107	18,221,617	65,148,724
American coin:			
Imports.....		210,584	
Exports.....	2,740,320		2,529,736

XXXI.—STATEMENT, BY COUNTIES, OF THE IMPORTS OF GOLD AND SILVER ORE,
3C,

Countries from which imported.	GOLD.			
	Ore.	Bullion.	Coin.	
			United States.	Foreign.
Bolivia.....				
Brazil.....				
Central American States:				
Costa Rica.....		\$10, 700	\$15, 306	\$300
Guatemala.....		35		
Honduras.....	\$50	7, 756		
Nicaragua.....	50	32, 456	1, 360	750
San Salvador.....	44		400	
Chili.....	21			
China.....	47, 509			
Denmark.....				2, 500
Danish West Indies.....			26, 430	192
France.....			96, 500	1, 461, 841
French, all other (possessions in Oceanica).....				10, 719
Germany.....		20	196, 663	1, 062, 456
England.....			61	371, 053
Nova Scotia, New Brunswick, and Prince Edward I'd.....	20	2, 200		
Quebec, Ontario, Manitoba, and the Northwest Ter..		1, 715	106, 775	8, 500
British Columbia.....	100	550, 412		
British West Indies.....		6, 300	66, 458	57, 045
British Honduras.....		13, 415	4, 870	340
British East Indies.....			435	16
British Possessions in Africa and adjacent islands.....	174	630		
British Possessions in Australasia.....	195	363, 235	4, 935	2, 768, 334
Hawaiian Islands.....			28, 461	7, 786
Hayti.....	211	544	30, 794	5, 055
Japan.....			36, 700	9, 400
Mexico.....	36, 296	445, 426	64, 724	579, 982
Netherlands.....			1, 000	
Dutch West Indies.....			6, 405	499
Dutch Guiana.....		16, 248	1, 500	
Peru.....				
Azore, Madeira, and Cape Verde Islands.....			68, 567	197
San Domingo.....			64, 172	13, 800
Cuba.....		3, 000	234, 796	759, 111
Porto Rico.....			1, 460	659
Turkey in Europe.....		24		
United States of Colombia.....	2, 617	259, 754	307, 549	14, 385
Venezuela.....		580	37, 298	40, 869
All other islands and ports.....				
Total.....	87, 287	1, 705, 450	1, 403, 619	7, 175, 789

DIRECTOR OF THE MINT.

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BULLION, AND COIN INTO THE UNITED STATES DURING THE YEAR ENDING JUNE 1889.

SILVER.					Total.
Ore.	Bullion.	Coin.			
		United States.		Foreign.	
		Trade dollars.	Other.		
\$28				\$59	\$28 59
			\$147	476	26,929
					35
5,129	\$16,355		5,000	33,059	67,349
				121	34,737
			600		1,044
					21
612			50	100,030	148,201
					2,500
		\$15	3,022	2,218	31,877
				1,906	1,560,247
				38,403	49,122
				19,015	1,278,154
9			9,733	109,395	490,251
					2,220
139,000	14,023		29,011		299,024
13,342					563,854
			33,762	40,182	203,747
				300,273	318,898
				1,527	1,978
			192		996
				16,875	3,153,574
			5,239		41,486
			7,253	31,068	74,925
					46,100
6,779,160	4,684,187		9,220	11,773,709	24,372,704
					1,000
			5,943	44,598	57,445
					17,748
579					579
			250	4,668	73,682
	1,786		22,003	6,383	108,144
			118,637	104,906	1,220,450
			1,585	265	3,969
					24
13,860	996,698		23,791	49,618	1,659,272
			1,890	1,810	82,447
				7,259	7,259
6,951,719	5,713,049	15	277,328	12,687,823	36,002,079

XXXII.—STATEMENT, BY COUNTRIES, OF THE EXPORTS OF DOMESTIC GOLD AND
ENDING

Countries to which exported.	GOLD.		
	Bullion.		Coin.
	U. S. mint or assay office bars.	Other bullion.	
Belgium			
Brazil			\$1, 280
Central American States:			
Costa Rica			8, 845
Guatemala			114, 786
Honduras			9, 455
Nicaragua			2, 250
San Salvador			2, 320
Chili			260
Ecuador			2, 730
France	\$23, 022, 082		
Germany	8, 701, 898	\$1, 800	
England	17, 955, 870	1, 093, 539	2, 020
Scotland			
British Columbia			
British West Indies			7, 626
British East Indies			
Hong-Kong		11, 204	422, 408
Hawaiian Islands			235, 300
Hayti			375, 598
Japan			
Mexico			33, 850
Dutch West Indies			23, 890
Peru			20, 000
San Domingo			1, 692
Cuba			18, 850
Porto Rico			15, 000
United States of Colombia			381, 203
Venezuela			2, 464, 576
Total	49, 679, 850	1, 106, 543	4, 143, 939

SILVER ORE, BULLION, AND COIN FROM THE UNITED STATES DURING THE YEAR
JUNE 30, 1889.

SILVER.				Total.
Ore, gold and silver bearing.	Bullion.		Coin.	
	U. S. mint or assay office bars.	Other bullion.		
\$2,500				\$2,500
				1,280
				8,845
		\$19,000		133,786
			\$1,000	10,455
			8,088	10,338
			1,550	3,870
				260
				2,730
50		339,750	2,000	23,363,882
71,311				8,775,069
6,565	\$47,653	15,009,866	11,200	34,126,713
500				500
35				35
			200	7,826
	312,600	1,629,934		1,942,534
		5,468,600		5,902,212
				235,300
			4,590	380,188
	360,500	2,030,000		2,390,500
			26,000	59,850
			2	23,892
				20,000
			9,360	11,052
			1,750	20,600
				15,000
			1,019	382,222
				2,464,576
80,061	720,753	24,497,150	66,759	80,295,955

XXXII.—STATEMENT, BY COUNTRIES, OF THE EXPORTS OF FOREIGN GOLD AND
ENDING

Countries to which exported.	GOLD.		
	Ore.	Bullion.	Coin.
Argentine Republic.....			
Brazil.....			\$48, 850
Central American States:			
Honduras.....			
Nicaragua.....			
San Salvador.....			
Chili.....			
China.....			
Danish West Indies.....			14, 771
France.....			4, 400.
Germany.....			5, 954
England.....		\$31, 933	887, 544
British West Indies.....			3, 848
British Honduras.....			
Hong-Kong.....			
Japan.....			
Mexico.....			
Dutch West Indies.....			3, 701
San Domingo.....			1, 523
Cuba.....			3, 812, 155
Porto Rico.....			39, 954
United States of Colombia.....			
Venezuela.....			167, 320
Total.....		31, 933	4, 990, 020

SILVER ORE, BULLION; AND COIN FROM THE UNITED STATES DURING THE YEAR
JUNE 30, 1889.

SILVER.			Total.
Ore.	Bullion.	Coin.	
		\$11,483	\$11,483
		13,313	62,163
		145,298	145,298
		125,151	125,151
		58,799	58,799
		9,935	9,935
		89,000	89,000
			14,771
		30,100	34,500
\$13,392		575	19,921
14,143	\$30,386	1,643,167	2,607,173
		735	4,583
		1,195	1,195
		8,143,248	8,143,248
		146,000	146,000
	228	116,538	116,766
		745	4,446
		748,695	750,218
		1,600	3,813,755
			39,954
		11,056	11,056
		77,339	244,659
27,535	30,614	11,373,972	16,454,074

XXXIII.—GOLD AND SILVER ORES IMPORTED INTO AND EXPORTED FROM THE UNITED STATES DURING THE YEAR ENDED JUNE 30, 1889.

IMPORTS.

Months.	NEW YORK CITY.		SAN FRANCISCO.		PASO DEL NORTE.		ALL OTHER CUSTOMS DISTRICTS.	
	Gold.	Silver.	Gold.	Silver.	Gold.	Silver.	Gold.	Silver.
1888.								
July	\$50	\$4,071	\$195	\$35,463	\$2,462	\$335,459	\$942	\$16,146
August	111	1,603	.....	23,076	1,890	335,817	1,920	25,072
September	100	1,298	.....	44,921	.....	384,020	.....	192,993
October .....	.....	798	21	16,081	.....	390,026	.....	30,571
November .....	.....	21,516	.....	30,004	13,265	496,184	1,674	5,152
December .....	.....	30	47,509	66,159	546	367,237	.....	161,449
1889.								
January	10	39,598	.....	31,489	.....	449,179	3,000	25,311
February .....	.....	73,696	100	112,498	.....	309,793	50	27,457
March .....	.....	38,873	.....	30,736	.....	384,072	550	208,696
April	2,600	45,882	.....	24,037	.....	455,148	.....	191,028
May	51	53,380	.....	89,213	8,741	420,564	500	179,955
June .....	.....	50,236	.....	102,585	.....	358,373	1,000	264,774
Total	2,922	330,931	47,825	606,262	26,904	4,085,872	9,636	1,328,604

Total imports of gold ores, \$87,287; silver ores, \$6,951,719.

EXPORTS.

Months.	DOMESTIC EXPORTS.		FOREIGN EXPORTS.	
	Ores, gold and silver bearing.		Silver ore.	
	New York City.	All other customs districts.	New York City.	All other customs districts.
1888.				
July	\$3,443	\$550	.....	.....
August	49,100	.....	\$209	.....
September	4,610	.....	190	\$505
October	6,250	.....	.....	.....
November	265	35	.....	349
December	4,662	.....	13,392	317
1889.				
January	2,500	.....	.....	393
February	1,760	.....	10,000	321
March	1,555	.....	.....	.....
April	205	.....	.....	.....
May	205	.....	.....	320
June	5,321	500	.....	1,539
Total	79,876	1,085	23,791	3,744

Total exports of gold and silver bearing ores (domestic) \$80,961.

Total exports of foreign silver ores, \$27,535. No transactions in gold ores, (foreign).

XXXIV.—MANIFESTED IMPORTS AND EXPORTS OF GOLD AND SILVER AT SAN FRANCISCO DURING THE FISCAL YEAR 1889.

IMPORTS.

Country of shipment.	Silver bullion.	Silver coin.	Gold bullion.	Gold coin.	Total.
French Possessions.....		\$38,263		\$10,719	\$48,922
British Columbia.....			\$550,412		550,412
British Possessions in Australasia.....		16,875	363,235	2,773,269	3,153,879
Hawaiian Islands.....		5,239		36,247	41,486
Japan.....				46,100	46,100
Mexico.....	\$2,307,203	608,795	14,564	64,230	2,994,792
China.....		100,080			100,080
Costa Rica.....				3,050	3,050
San Salvador.....		600		400	1,000
All other islands and ports.....		7,259			7,259
Total.....	2,307,203	777,051	928,211	2,934,015	6,946,480

EXPORTS.

Destination.	Silver bullion.	Foreign silver coin.	U. S. silver coin.	Gold bullion.	Gold coin.	Total.
British East Indies.....	\$1,774,950					\$1,774,950
Hawaiian Islands.....					\$235,300	235,300
Japan.....	2,390,000	\$146,000				2,536,000
China.....		89,000				89,000
Hong-Kong.....	5,468,600	8,143,248		\$11,204	422,408	14,045,460
Mexico.....			\$10,000		2,600	12,600
Guatemala.....	19,000				115,786	134,786
San Salvador.....		48,949			2,320	51,269
Costa Rica.....					8,845	8,845
Chili.....		9,935				9,935
Total.....	9,652,550	8,437,132	10,000	11,204	787,259	18,898,145

NOTE.—Exports of silver bullion included in the \$1,774,950 exported to British East Indies, amount bearing United States mint stamp was..... \$312,600

Exports of silver bullion included in \$2,390,000 exported to Japan, amount bearing United States mint stamp was..... 260,000

Total..... 672,600

REPORT ON THE FINANCES.

XXXV.—IMPORTS OF GOLD AND SILVER COIN AND BULLION DURING THE FISCAL YEAR 1889 AT NEW ORLEANS.

Countries.	GOLD.			SILVER.			Total.
	Bullion.	Coin.		Bullion.	Coin.		
		Ameri- can.	Foreign.		Ameri- can.	Foreign.	
Mexico						\$27, 586	\$27, 586
British Honduras.....	10, 525	870	2, 890			299, 701	313, 986
Honduras.....	2, 590			408	5, 600	29, 985	37, 983
Nicaragua.....		1, 000					1, 000
United States of Colombia.....		500					500
Costa Rica.....	1, 600		8, 000			476	10, 076
Total	14, 715	2, 370	10, 890	408	5, 000	357, 748	391, 131

XXXVI.—STATEMENT OF SILVER COIN, BULLION, AND SILVER ORE CONTAINING SILVER AND LEAD IN COMBINED FORM, IMPORTED AND ENTERED AS SILVER ORE, AT THE PORT OF EAGLE PASS, TEX., FROM MEXICO, DURING THE FISCAL YEAR ENDED JUNE 30, 1889.

Months.	Mexican silver dollars.	SILVER BULLION.		SILVER ORE CONTAINING LEAD.				
		Quan-tity.	Value.	Ore.	Lead.	Silver.	Value of lead.*	Total value of ore.*
1888.		Pounds.		Tons.	Pounds.	Ounces.		
July	20,341			555	458,180	7,720	\$4,580	\$12,360
August	506			1,341	764,280	30,671	7,640	38,311
September.....	28,842			777	580,160	19,990	5,802	20,495
October.....	25,426			982	678,260	30,354	6,782	37,137
November	19,734			607	447,680	14,833	4,476	19,309
December.....	24,288			1,021	616,960	34,251	6,170	38,821
1889.								
January	33,414			2,163	817,340	25,891	8,170	34,061
February	23,648			1,349	885,620	26,532	8,854	35,407
March	59,859	606	\$7,760	1,754	1,146,740	36,376	11,462	47,838
April	31,777	875	10,346	3,441	2,544,860	60,537	25,444	85,981
May	7,390			3,705	2,355,300	89,527	23,545	113,072
June.....	21,431			4,260	2,728,600	104,990	27,278	132,268
Total	296,656	1,481	18,106	21,955	14,023,980	481,672	140,203	615,060

* United States currency.

XXXVII.—STATEMENT OF GOLD COIN, GOLD AND SILVER BULLION, AND ORES,
IMPORTED INTO THE DISTRICT OF CORPUS CHRISTI, DURING THE FISCAL YEAR
ENDING JUNE 30, 1889, THROUGH THE PORT OF LAREDO.

Months.	Gold coin.	Silver.		Ores.	Contents of ores.		
		Coin.	Bullion.		Gold.	Silver.	Lead.
1888.							
July		\$21,081	\$2,429	<i>Tons.</i> 824	<i>Ounces.</i> 15,674	<i>Ounces.</i> 15,674	<i>Pounds.</i> 548,644
August		33,844		868		14,998	518,566
September	\$3,932	26,261	1,742	1,055		16,352	590,874
October		29,842	15,419	1,426		17,768	588,428
November		86,536	15,087	342		4,076	171,159
December			3,705	2,096		25,071	718,856
1889.							
January		51,350		1,142		34,210	486,477
February		8,007	3,836	1,683		37,019	665,824
March		87,128	3,695	783	201.29	85,662	87,480
April		33,255	13,782	1,859	218.85	131,364	533,704
May			4,434	1,816	97.14	82,735	543,730
June		68,472		4,745	31.07	159,557	2,226,355
Total	3,932	445,776	64,219	18,639	548.35	624,486	7,680,097

XXXVIII.—STATEMENT OF ALL ORES, COINS, AND BULLION IMPORTED INTO THE
EL PASO, TEX. YEAR ENDING

Months.	WEIGHT OF ORE.			
	Total.	Lead.	Copper.	Gold ore.
1888.				
July	<i>Tons.</i> 5,000	<i>Pounds.</i> 2,610,045	630	12,060
August	5,221	2,351,660		
September	5,370	2,247,675		
October	5,656	2,560,985		
November	7,574	3,434,435	6,950	
December	6,051	2,052,683	18,200	
1889.				
January	7,730	3,999,130	19,225	
February	5,588	3,043,460	4,105	
March	5,612	2,723,725	4,742	
April	7,109	3,447,084	31,444	
May	7,146	3,617,019	25,913	
June	5,258	2,407,063	23,423	
Total	73,315	35,494,964	134,632	12,060

NOGALES, ARIZ.

1888.				
July	347	44,238		
August	424	262,783		9,000
September	260	182,036		
October	326	152,836		
November	369	102,902		
December	509	171,393	10,520	
1889.				
January	443	75,190		
February	271	74,525		
March	469	116,055	400	
April	356	94,090		
May	245	65,760	880	53,500
June	390	137,860		
Total	4,409	1,480,568	11,800	64,500

TOMBSTONE, ARIZ.

1888.				
August	3			
September	1			
Total	4			

RECAPITULATION.

El Paso, Tex	73,315	35,494,964	134,632	12,060
Nogales, Ariz.	4,409	1,480,568	11,800	64,500
Tombstone, Ariz.	4			
Total	77,728	36,975,532	146,432	76,560

DIRECTOR OF THE MINT.

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DISTRICT OF PASO DEL NORTE, VIA THEIR RESPECTIVE PORTS, DURING THE FISCAL JUNE 30, 1889.

EL PASO, TEX.

VALUES IN ORES.					BULLION.		COIN.	
Total.	Silver.	Lead.	Copper.	Gold.	Gold.	Silver.	Gold.	Silver.
\$285,459	\$242,525	\$40,441	\$31	\$2,462	\$7,518	\$195,098	\$28,768	\$418,580
325,443	278,148	47,295	-----	-----	4,030	167,608	12,630	563,164
331,652	285,826	45,826	-----	-----	5,987	89,672	114,361	659,658
306,996	255,767	51,229	-----	-----	14,035	154,973	61,410	1,286,167
438,957	368,859	69,746	352	-----	45,844	139,818	49,010	1,017,100
335,549	270,779	63,584	911	275	2,125	155,634	76,150	1,034,189
383,905	302,777	80,166	962	-----	12,000	195,858	49,575	770,705
265,332	204,213	60,914	205	-----	815	114,744	18,500	503,121
279,316	227,286	51,793	237	-----	2,890	126,185	32,150	625,951
392,463	321,528	69,060	1,686	189	11,799	122,686	22,400	740,048
388,769	314,731	72,740	1,298	-----	5,867	184,500	60,145	1,209,452
301,635	252,596	47,867	1,172	-----	41,377	185,070	8,505	610,897
4,035,476	3,325,035	700,661	6,854	2,926	154,287	1,831,846	533,604	9,439,032

NOGALES, ARIZ.

50,000	37,000	13,000	-----	-----	20,376	29,201	-----	12,302
55,136	47,669	5,577	-----	1,890	-----	21,543	-----	9,846
50,568	46,647	3,921	-----	-----	19,251	22,374	-----	28,312
83,030	79,973	3,057	-----	-----	22,201	27,708	2,585	-----
70,844	55,394	2,185	-----	13,265	19,890	87,712	3,753	66,040
34,572	30,298	3,427	576	271	38,892	43,333	10,298	36,700
55,274	53,620	1,654	-----	-----	34,716	47,850	-----	53,722
26,469	24,978	1,491	-----	-----	4,000	18,627	-----	33,740
76,782	74,370	2,372	40	-----	29,554	44,545	-----	103,745
62,685	60,483	2,132	70	-----	8,700	30,600	-----	-----
41,823	31,513	1,525	8,785	-----	9,550	44,695	14,900	56,740
57,910	54,964	2,946	-----	-----	13,600	46,185	-----	55,740
665,093	596,909	43,287	9,471	15,426	220,730	464,373	31,533	456,887

TOMBSTONE, ARIZ.

10,000	10,000	-----	-----	-----	-----	-----	-----	-----
1,800	1,700	100	-----	-----	528	-----	-----	-----
11,800	11,700	100	-----	-----	528	-----	-----	-----

RECAPITULATION.

4,035,476	3,325,035	700,661	6,854	2,926	154,287	1,831,846	533,604	9,439,032
665,093	596,909	43,287	9,471	15,426	220,730	464,373	31,533	456,887
11,800	11,700	100	-----	-----	528	-----	-----	-----
4,712,369	3,933,644	744,048	16,325	18,352	375,545	2,296,219	565,137	9,895,910

XXXIX.—UNREFINED GOLD AND SILVER OF DOMESTIC PRODUCTION, ITS DISTRIBUTION BY STATES AND TERRITORIES; ALSO REFINED DOMESTIC BULLION (NOT DISTRIBUTED) DEPOSITED AT THE MINTS AND ASSAY OFFICES FROM THEIR ORGANIZATION TO THE CLOSE OF THE FISCAL YEAR ENDED JUNE 30, 1889.

Locality.	Gold.	Silver.	Total.
Alabama	\$233, 713. 38	\$128. 54	\$233, 841. 92
Alaska	654, 036. 41	5, 727. 41	659, 763. 82
Arizona	4, 765, 641. 69	13, 782, 727. 53	18, 548, 369. 22
California	751, 894, 976. 47	4, 043, 312. 24	755, 938, 288. 71
Colorado	56, 120, 058. 09	24, 400, 670. 27	80, 520, 728. 36
Dakota	33, 531, 413. 61	841, 195. 75	34, 372, 609. 36
Georgia	8, 738, 252. 40	4, 859. 85	8, 743, 112. 25
Idaho	30, 989, 827. 50	1, 754, 926. 43	32, 744, 753. 93
Indiana	40. 13	.....	40. 13
Maine	5, 638. 20	22. 00	5, 660. 20
Maryland	7, 221. 73	4. 26	7, 225. 99
Massachusetts .....	.....	917. 56	917. 56
Michigan	133, 700. 03	3, 773, 272. 75	3, 906, 972. 78
Montana	64, 207, 386. 18	15, 068, 146. 87	79, 275, 533. 05
Nebraska	2, 078. 76	22. 84	2, 101. 60
Nevada	26, 498, 421. 85	95, 679, 597. 22	122, 178, 019. 07
New Hampshire	11, 283. 79	. 87	11, 284. 66
New Mexico	3, 725, 991. 36	6, 451, 072. 71	10, 177, 064. 07
North Carolina	11, 470, 874. 81	55, 699. 13	11, 526, 573. 94
Oregon	19, 996, 536. 67	73, 376. 53	20, 069, 913. 20
Pennsylvania	1, 138. 34	2, 588. 47	3, 726. 81
South Carolina	1, 727, 423. 50	2, 008. 49	1, 729, 431. 99
Tennessee	89, 262. 93	11. 66	89, 274. 59
Texas	3, 418. 67	5, 187. 18	8, 605. 85
Utah	986, 310. 61	19, 124, 512. 78	20, 110, 823. 39
Vermont	85, 598. 21	40. 94	85, 648. 15
Virginia	1, 737, 470. 41	368. 53	1, 737, 836. 94
Washington	538, 044. 48	3, 189. 38	541, 233. 86
Wyoming	787, 380. 22	12, 640. 91	800, 021. 13
Other sources or localities not reported	38, 979, 747. 53	42, 408, 554. 77	81, 388, 302. 30
Total unrefined	1, 057, 922, 887. 96	227, 494, 790. 87	1, 285, 417, 678. 83
Refined bullion	340, 533, 348. 41	271, 833, 633. 26	612, 366, 981. 67
Total	1, 398, 456, 236. 37	499, 328, 424. 13	1, 897, 784, 660. 50

XL.—PRODUCTION OF GOLD AND SILVER IN THE UNITED STATES FROM THE ORGANIZATION OF THE MINT, IN 1792, TO 1844, AND ANNUALLY SINCE.

[The estimate from 1792 to 1873, inclusive, is by R. W. Raymond, Commissioner, and since by the Director of the Mint.]

Years.	Gold.	Silver.	Total.
April 2, 1792—July 31, 1834	\$14, 000, 000	Insignificant.	\$14, 000, 000
July 31, 1834—December 31, 1844	7, 500, 000	\$250, 000	7, 750, 000
1845	1, 008, 327	50, 000	1, 058, 327
1846	1, 139, 357	50, 000	1, 189, 357
1847	889, 085	50, 000	939, 085
1848	10, 000, 000	50, 000	10, 050, 000
1849	40, 000, 000	50, 000	40, 050, 000
1850	50, 000, 000	50, 000	50, 050, 000
1851	55, 000, 000	50, 000	55, 050, 000
1852	60, 000, 000	50, 000	60, 050, 000
1853	65, 000, 000	50, 000	65, 050, 000
1854	60, 000, 000	50, 000	60, 050, 200
1855	55, 000, 000	50, 000	55, 050, 000
1856	55, 000, 000	50, 000	55, 050, 000
1857	55, 000, 000	50, 000	55, 050, 000
1858	50, 000, 000	500, 000	50, 500, 000
1859	50, 000, 000	100, 000	50, 100, 000
1860	46, 000, 000	150, 000	46, 150, 000
1861	43, 000, 000	2, 000, 000	45, 000, 000
1862	39, 200, 000	4, 500, 000	43, 700, 000
1863	40, 000, 000	8, 500, 000	48, 500, 000
1864	46, 100, 000	11, 000, 000	57, 100, 000
1865	53, 225, 000	11, 250, 000	64, 475, 000
1866	53, 500, 000	10, 000, 000	63, 500, 000
1867	51, 725, 000	13, 500, 000	65, 225, 000
1868	48, 000, 000	12, 000, 000	60, 000, 000
1869	49, 500, 000	12, 000, 000	61, 500, 000
1870	50, 000, 000	16, 000, 000	66, 000, 000
1871	43, 500, 000	23, 000, 000	66, 500, 000
1872	36, 000, 000	28, 750, 000	64, 750, 000
1873	36, 000, 000	35, 750, 000	71, 750, 000
1874	33, 500, 000	37, 300, 000	70, 800, 000
1875	33, 400, 000	31, 700, 000	65, 100, 000
1876	39, 900, 000	38, 800, 000	78, 700, 000
1877	46, 900, 000	39, 800, 000	86, 700, 000
1878	51, 200, 000	45, 200, 000	96, 400, 000
1879	38, 900, 000	40, 800, 000	79, 700, 000
1880	36, 000, 000	39, 200, 000	75, 200, 000
1881	34, 700, 000	43, 000, 000	77, 700, 000
1882	32, 500, 000	46, 800, 000	79, 300, 000
1883	30, 000, 000	46, 200, 000	76, 200, 000
1884	30, 800, 000	48, 800, 000	79, 600, 000
1885	31, 800, 000	51, 600, 000	83, 400, 000
1886	35, 000, 000	51, 000, 000	86, 000, 000
1887	33, 000, 000	53, 350, 000	86, 350, 000
1888	33, 175, 000	59, 195, 000	92, 370, 000
Total	1, 306, 061, 769	862, 645, 000	2, 668, 706, 769

XLI.—RATIO OF SILVER TO GOLD EACH YEAR SINCE 1687.

[NOTE.—From 1687 to 1832 the ratios are taken from Dr. A. Soetbeer; from 1833 to 1878 from Pixley and Abell's tables; and from 1878 to 1888 from daily cablegrams from London to the Bureau of the Mint.]

Year.	Ratio.	Year.	Ratio.	Year.	Ratio.	Year.	Ratio.	Year.	Ratio.	Year.	Ratio.
1687...	14.94	1721...	15.05	1755...	14.68	1789...	14.75	1823...	15.84	1856...	15.36
1688...	14.94	1722...	15.17	1756...	14.94	1790...	15.04	1824...	15.82	1857...	15.27
1689...	15.02	1723...	15.20	1757...	14.87	1791...	15.05	1825...	15.70	1858...	15.38
1690...	15.02	1724...	15.11	1758...	14.85	1792...	15.17	1826...	15.76	1859...	15.19
1691...	14.98	1725...	15.11	1759...	14.15	1793...	15.00	1827...	15.74	1860...	15.29
1692...	14.92	1726...	15.15	1760...	14.14	1794...	15.37	1828...	15.78	1861...	15.50
1693...	14.83	1727...	15.24	1761...	14.54	1795...	15.55	1829...	15.78	1862...	15.35
1694...	14.87	1728...	15.11	1762...	15.27	1796...	15.65	1830...	15.82	1863...	15.37
1695...	15.02	1729...	14.92	1763...	14.99	1797...	15.41	1831...	15.72	1864...	15.37
1696...	15.00	1730...	14.81	1764...	14.70	1798...	15.59	1832...	15.73	1865...	15.44
1697...	15.20	1731...	14.94	1765...	14.83	1799...	15.74	1833...	15.93	1866...	15.43
1698...	15.07	1732...	15.09	1766...	14.80	1800...	15.68	1834...	15.73	1867...	15.57
1699...	14.94	1733...	15.18	1767...	14.85	1801...	15.46	1835...	15.80	1868...	15.59
1700...	14.81	1734...	15.39	1768...	14.80	1802...	15.26	1836...	15.72	1869...	15.60
1701...	15.07	1735...	15.41	1769...	14.72	1803...	15.41	1837...	15.83	1870...	15.57
1702...	15.52	1736...	15.18	1770...	14.62	1804...	15.41	1838...	15.85	1871...	15.57
1703...	15.17	1737...	15.02	1771...	14.66	1805...	15.79	1839...	15.62	1872...	15.63
1704...	15.22	1738...	14.91	1772...	14.52	1806...	15.52	1840...	15.62	1873...	15.92
1705...	15.11	1739...	14.91	1773...	14.62	1807...	15.43	1841...	15.70	1874...	16.17
1706...	15.27	1740...	14.94	1774...	14.62	1808...	16.08	1842...	15.87	1875...	16.59
1707...	15.44	1741...	14.92	1775...	14.72	1809...	15.96	1843...	15.93	1876...	17.88
1708...	15.41	1742...	14.85	1776...	14.55	1810...	15.77	1844...	15.85	1877...	17.22
1709...	15.31	1743...	14.85	1777...	14.54	1811...	15.53	1845...	15.92	1878...	17.94
1710...	15.22	1744...	14.87	1778...	14.68	1812...	16.11	1846...	15.90	1879...	18.40
1711...	15.29	1745...	14.08	1779...	14.80	1813...	16.25	1847...	15.80	1880...	18.05
1712...	15.31	1746...	15.13	1780...	14.72	1814...	15.04	1848...	15.85	1881...	18.16
1713...	15.24	1747...	15.26	1781...	14.78	1815...	15.26	1849...	15.78	1882...	18.19
1714...	15.13	1748...	15.11	1782...	14.42	1816...	15.28	1850...	15.70	1883...	18.64
1715...	15.11	1749...	14.80	1783...	14.48	1817...	15.11	1851...	15.46	1884...	18.57
1716...	15.09	1750...	14.55	1784...	14.70	1818...	15.35	1852...	15.59	1885...	19.41
1717...	15.13	1751...	14.39	1785...	14.92	1819...	15.33	1853...	15.33	1886...	20.78
1718...	15.11	1752...	14.54	1786...	14.96	1820...	15.62	1854...	15.33	1887...	21.13
1719...	15.09	1753...	14.54	1787...	14.92	1821...	15.95	1855...	15.38	1888...	21.99
1720...	15.04	1754...	14.48	1788...	14.65	1822...	15.80				

XLII.—HIGHEST, LOWEST, AND AVERAGE PRICE OF BAR SILVER IN LONDON, PER OUNCE BRITISH STANDARD (.925), SINCE 1833, AND THE EQUIVALENT IN UNITED STATES GOLD COIN OF AN OUNCE 1,000 FINE, TAKEN AT THE AVERAGE PRICE.

Calendar year.	Lowest quotation.	Highest quotation.	Average quotation.	Value of a fine ounce at average quotation.	Calendar year.	Lowest quotation.	Highest quotation.	Average quotation.	Value of a fine ounce at average quotation.
	<i>d.</i>	<i>d.</i>	<i>d.</i>	<i>Dollars.</i>		<i>d.</i>	<i>d.</i>	<i>d.</i>	<i>Dollars.</i>
1833	58½	59½	59½	1.297	1861	60½	61½	60½	1.333
1834	59½	60½	59½	1.313	1862	61	62½	61½	1.346
1835	59½	60	59½	1.308	1863	61	61½	61½	1.345
1836	59½	60½	60	1.315	1864	60½	62½	61½	1.345
1837	59	60½	59½	1.305	1865	60½	61½	61½	1.338
1838	59½	60½	59½	1.304	1866	60½	62½	61½	1.339
1839	60	60½	60½	1.323	1867	60½	61½	60½	1.328
1840	60½	60½	60½	1.323	1868	60½	61½	60½	1.326
1841	59½	60½	60½	1.316	1869	60	61	60½	1.325
1842	59½	60	59½	1.303	1870	60½	60½	60½	1.328
1843	59	59½	59½	1.297	1871	60½	61	60½	1.326
1844	59½	59½	59½	1.304	1872	59½	61½	60½	1.322
1845	58½	59½	59½	1.298	1873	57½	59½	59½	1.298
1846	59	60½	59½	1.30	1874	57½	59½	58½	1.278
1847	58½	60½	59½	1.308	1875	55½	57½	56½	1.240
1848	58½	60	59½	1.304	1876	46½	58½	52½	1.156
1849	59½	60	59½	1.309	1877	53½	58½	54½	1.201
1850	59½	61½	61½	1.316	1878	49½	55½	52½	1.152
1851	60	61½	61	1.337	1879	48½	53½	51½	1.123
1852	59½	61½	60½	1.326	1880	51½	52½	52½	1.145
1853	60½	61½	61½	1.348	1881	50½	52½	51½	1.138
1854	60½	61½	61½	1.348	1882	50	52½	51½	1.136
1855	60	61½	61½	1.344	1883	50—	51½	50½	1.11
1856	60½	62½	61½	1.344	1884	49½	51½	50½	1.113
1857	61	62½	61½	1.353	1885	46½	50	48½	1.0645
1858	60½	61½	61½	1.344	1886	42	47	45½	0.9946
1859	61½	62½	62½	1.36	1887	43½	47½	44½	0.97823
1860	61½	62½	61½	1.352	1888	41½	44½	42½	0.93087

XLIII.—COINAGES OF NATIONS—CALENDAR YEARS

Countries.	1885.	
	Gold.	Silver.
United States	\$27,773,012	\$28,962,176
Mexico	423,250	25,840,727
Great Britain	14,368,677	3,540,719
Australia	21,694,857	
India †	106,987	48,487,114
Canada		
France	55,854	
Cochin-China		1,279,511
Monaco	164,648	
Belgium		
Italy	635,873	230,831
Switzerland		
Spain	2,435,108	3,678,314
Portugal	246,240	
Netherlands	280,000	80,400
Germany	1,939,443	577,664
Austria-Hungary †	2,701,958	4,147,659
Norway		53,600
Sweden	33,500	78,281
Denmark		
Russia †	20,685,852	964,769
Turkey		
Siam		
Egypt		
Japan	1,004,005	6,320,927
Haiti		
Chili	77,580	564,080
Argentine Republic	984,000	
Peru		1,326,266
Colombia		
Venezuela		
Guatemala		
Brazil	58,738	12,090
Honduras		106,510
Congo		
Nicaragua		400,000
Straits Settlements		
Ecuador		
Hong-Kong		
Costa Rica		112,936
Bolivia		
Total	95,757,582	126,764,574

* Rupee calculated at coining rate, \$0.4737.

† Silver florin calculated at coining rate, \$0.482.

(EXCEPT FOR INDIA AND JAPAN FOR THE YEAR 1888).

1886.		1887.		1888.	
Gold.	Silver.	Gold.	Silver.	Gold.	Silver.
\$28,945,542	\$32,086,709	\$23,972,383	\$35,191,081	\$31,380,808	\$33,025,606
367,490	26,991,804	398,647	26,844,031	300,480	26,658,964
	2,031,184	9,728,498	4,142,136	9,893,375	3,681,886
22,524,595		24,122,267		24,415,230	
	27,121,414	4,249	44,142,013		\$51,112,230
	225,000		85,000		247,174
4,455,733	29,795	4,760,960	1,719,742	106,949	1,112,379
	3,215,771		3,126,410		1,100,518
289,500					
	921,768		583,632		
227,771	1,795,364		6,253,200	469,750	
965,000	501,800		270,200	16,984	
2,369,765	5,057,506		11,389,414		4,436,804
179,626	299,765	270,000	960,120	102,600	1,533,600
217,647		163,831	76,380	143,051	
8,506,210	1,153,963	28,135,270	715,343	34,340,722	989,127
2,684,139	4,384,433	2,669,750	5,556,395	2,747,633	5,516,190
539,484			80,400		53,600
982,188		314,830	56,082		16,714
	13,624				62,483
14,761,717	1,304,101	20,109,276	1,551,710	20,460,491	1,163,126
3,652,000	880,000			66,000	74,448
			2,216,065		
	3,204,151	246,354	2,159,690	257,154	8,483
900,165	9,086,077	897,420	10,279,555	\$974,335	\$10,222,108
	144,750		500,000		
37,210	966,080	25,360	333,000	42,170	122,375
1,988,670		9,173,370		8,316,325	
	592,065		1,685,000		3,258,000
26,965	1,354,826		663,069		600,443
	1,286,345			660,500	272,000
	27,387				
20,653	30,373			26,082	883,555
			71,978		
			19,300		
			400,000		
			177,000		244,000
					473,177
			400,000		1,105,000
	148,036				
			1,763,451		1,763,452
94,642,070	124,854,101	124,992,465	163,411,397	134,720,639	149,737,442

† Silver ruble calculated at coining rate, \$0.7718.
 § Fiscal year 1889.

XLIV.—WORLD'S PRODUCTION

[Kilogram of gold, \$664.00. Kilogram of silver, \$41.56.]

Countries.	1885.				1886.			
	Gold.		Silver.		Gold.		Silver.	
	Kilos.	Dollars.	Kilos.	Dollars.	Kilos.	Dollars.	Kilos.	Dollars.
United States..	47,848	31,800,000	1,241,578	51,600,000	52,663	35,000,000	1,227,141	51,000,000
Australasia ..	41,287	*27,439,000	25,220	1,048,000	39,761	*26,425,000	29,403	1,222,000
Mexico	1,304	867,000	772,670	32,112,000	924	614,000	794,033	33,000,000
European countries:								
Russia	36,864	24,500,000	15,550	646,000	30,872	20,512,000	12,707	528,100
Germany ^a	1,378	916,000	24,567	1,021,000	1,065	708,000	25,650	1,066,000
Austria-Hungary	1,774	1,179,000	52,748	2,192,200	^b 1,774	1,179,000	^b 52,748	2,192,200
Sweden	47	31,000	2,326	96,000	67	45,000	3,081	128,000
Norway			7,200	290,000			^b 7,200	299,000
Italy	^c 195	129,600	^c 33,839	1,406,350	195	129,600	33,839	1,406,350
Spain			^c 54,335	2,258,000			^c 51,502	2,140,400
Turkey	^c 10	7,000	^c 1,323	55,000	10	7,000	1,323	55,000
France			51,000	2,120,000			46,789	1,944,550
Great Britain			7,607	316,000			10,124	420,750
Dominion of Canada	1,679	1,116,000	^c 5,030	209,000	2,002	1,330,442	5,030	209,000
South American countries:								
Argentina Republic	^c 118	78,000	^c 11,500	478,000	30	20,000	1,444	60,000
Colombia	^c 3,762	2,500,000	^c 9,625	400,000	3,762	2,500,000	9,625	400,000
Bolivia	^c 109	72,000	^c 240,616	10,000,000	109	72,000	^c 240,616	10,000,000
Chili	^c 500	332,000	^c 210,000	8,727,600	500	332,000	210,000	8,727,600
Brazil	1,204	800,000	2,640	110,000	^b 1,502	998,000	^b 141	5,850
Venezuela	7,033	4,674,000			^b 5,020	3,336,000		
Peru	226	150,000	47,840	1,988,000	^b 170	113,000	96,246	4,000,000
Central American States	^c 226	150,000	^c 8,422	350,000	^c 226	150,000	^c 8,422	350,000
Japan	265	176,000	23,085	960,000	492	327,235	32,242	1,340,000
Africa	2,083	1,384,000	^c 1,274	53,000	^c 2,163	1,438,000	^c 3,165	132,000
China	^c 15,047	10,000,000			^c 15,800	10,500,000		
India (British)	203	135,000			634	421,600		
Total	163,162	108,435,600	2,849,995	118,445,150	159,741	106,163,877	2,902,471	120,626,800

^a G. W. Griffin, United States Consul at Sydney, reports the gold production of Australasia for 1886 at \$25,883,884, and for 1885 at \$27,361,603.

^b Estimate of the Bureau of the Mint, based upon the production for 1885.

^c Estimated same as officially communicated for 1886.

^d Estimate of Dr. Soetbeer for 1883.

^e Estimate of the Bureau of the Mint, based upon the production for 1883.

^f Based upon official statistics of exports and coinage for 1887.

^g Exports of gold and silver through the custom-house at Rio de Janeiro.

^h Production of the two mills of "El Callao Mining Company."

ⁱ Estimate of the Bureau of the Mint, based upon the exports of bullion and ore officially reported for 1886.

^j Estimated same as officially communicated for 1887.

OF GOLD AND SILVER.

° Coining rate in United States silver dollars.]

1887.				1888.			
Gold.		Silver.		Gold.		Silver.	
<i>Kilos.</i>	<i>Dollars.</i>	<i>Kilos.</i>	<i>Dollars.</i>	<i>Kilos.</i>	<i>Dollars.</i>	<i>Kilos.</i>	<i>Dollars.</i>
49,654	33,000,000	1,283,855	53,357,000	43,917	33,175,000	1,424,326	59,195,000
41,119	27,327,600	6,423	266,900	41,119	27,327,600	120,308	5,000,000
1,240	824,000	904,000	37,570,000	1,465	974,000	995,500	41,373,000
30,232	20,092,000	13,522	562,000	32,052	21,302,000	14,523	604,000
2,251	1,496,000	23,929	994,500	1,810	1,203,000	23,412	973,000
1,877	1,247,450	53,391	2,218,900	1,877	1,247,450	53,391	2,218,900
84	55,550	5,828	242,250	76	50,000	4,648	193,000
195	129,600	7,200	299,000	160	106,000	7,200	299,000
10	7,000	33,839	1,406,350	10	7,000	34,280	1,424,600
2	1,000	51,502	2,140,400	2	1,000	51,502	2,140,400
2,061	1,369,700	1,323	55,000	2,061	1,369,700	1,323	55,000
45	30,000	54,314	2,257,300	45	30,000	54,314	2,257,300
4,514	3,000,000	9,964	414,100	4,514	3,000,000	9,964	414,100
109	72,000	10,865	451,550	109	72,000	10,865	451,550
2,395	1,591,400	722	30,000	2,395	1,591,400	722	30,000
1,502	998,000	24,061	1,000,000	1,502	998,000	24,061	1,000,000
5,020	3,336,000	240,616	10,000,000	5,020	3,336,000	240,616	10,000,000
170	113,000	205,422	8,537,350	170	113,000	205,422	8,537,350
226	150,000	141	5,850	226	150,000	141	5,850
564	375,000	331	220,000	564	375,000	331	220,000
2,888	1,919,600	1,424	944,000	2,888	1,919,600	1,424	944,000
14,294	9,500,000	158	105,000	14,294	9,500,000	158	105,000
481	320,000	226	150,000	481	320,000	226	150,000
160,933	106,954,900	564	375,000	160,933	106,954,900	564	375,000
		32,888	2,000,000			32,888	2,000,000
		13,542	9,000,000			13,542	9,000,000
		1,008	670,000			1,008	670,000
		3,427,265	142,437,150			3,427,265	142,437,150

¹ Production of government mines for 1887 and private mines for 1886.

² Imports into United Kingdom from West and South Africa, extracted from board of trade returns by A. Sauerbeck, F. S. S.

The product credited Germany is for silver the product of the mines of Germany, including the value of some gold in the ore. The full value of the gold product of the German smelting works is credited, although nearly all of it was obtained from imported ores and copper matte, for the reason that such gold occurs in desultory quantities, and it is believed was not reported to this Bureau by exporting countries.

° Imports of gold into Great Britain and British India from China.

¶ Estimated same as officially communicated for 1888.

‡ Rough estimate.

* Unofficial reports.

XLV.—COINAGE OF THE MINTS OF THE UNITED STATES FROM THEIR
[Coinage of the mint at Philadelphia from

Calendar years.	GOLD COINAGE.					
	Double eagles.	Eagles.	Half-eagles.	Three dollars.	Quart- er-eagles.	Dollars.
1793 to 1795.....		\$27, 950	\$43, 535			
1796.....		60, 800	16, 995		\$165. 00	
1797.....		91, 770	32, 030		4, 390. 00	
1798.....		70, 740	124, 335		1, 535. 00	
1799.....		174, 830	37, 255		1, 200. 00	
1800.....		259, 650	58, 110			
1801.....		292, 540	130, 030			
1802.....		150, 900	265, 880		6, 530. 00	
1803.....		89, 790	167, 530		1, 057. 50	
1804.....		97, 950	152, 375		8, 317. 50	
1805.....			165, 915		4, 452. 50	
1806.....			320, 465		4, 040. 00	
1807.....			420, 465		17, 030. 00	
1808.....			277, 890		6, 775. 00	
1809.....			169, 375			
1810.....			501, 435			
1811.....			497, 905			
1812.....			290, 435			
1813.....			477, 140			
1814.....			77, 270			
1815.....			3, 175			
1816.....						
1817.....						
1818.....			242, 940			
1819.....			258, 615			
1820.....			1, 319, 030			
1821.....			173, 205		16, 120. 00	
1822.....			88, 980			
1823.....			72, 425			
1824.....			86, 700		6, 500. 00	
1825.....			145, 300		11, 085. 00	
1826.....			90, 345		1, 900. 00	
1827.....			124, 565		7, 000. 00	
1828.....			140, 145			
1829.....			287, 210		8, 507. 50	
1830.....			631, 755		11, 350. 00	
1831.....			702, 970		11, 300. 00	
1832.....			787, 435		11, 000. 00	
1833.....			968, 150		10, 400. 00	
1834.....			3, 660, 845		293, 425. 00	
1835.....			1, 857, 670		328, 505. 00	
1836.....			2, 765, 735		1, 369, 965. 00	
1837.....			1, 035, 605		112, 700. 00	
1838.....		72, 000	1, 432, 940		117, 575. 00	
1839.....		382, 480	590, 715		67, 552. 50	
1840.....		473, 380	686, 910		47, 147. 50	
1841.....		631, 310	79, 165			
1842.....		815, 070	137, 890		7, 057. 50	
1843.....		754, 620	3, 056, 025		251, 365. 00	

NOTE.—Not susceptible of exact statement by years of actual date of coin, the registry of annual having been invariably completed within the year of the date of coin, as now required.

ORGANIZATION, BY CALENDAR YEARS AND BY DENOMINATION OF PIECES.

its organization, 1793, to June 30, 1889.]

SILVER COINAGE.							
Trade dollars.	Dollars.	Half-dollars.	Quarter-dollars.	Twenty cents.	Dimes.	Half-dimes.	Three cents.
.....	\$204, 791. 00	\$161, 572. 00	.....	.....	.....	\$4, 320. 80	.....
.....	72, 920. 00	.....	\$1, 473. 50	.....	\$2, 213. 50	511. 50	.....
.....	7, 776. 00	1, 959. 00	63. 00	.....	2, 526. 10	2, 226. 35	.....
.....	327, 536. 00	.....	.....	.....	2, 755. 00	.....	.....
.....	423, 515. 00	.....	.....	.....	.....	.....	.....
.....	220, 920. 00	.....	.....	.....	2, 176. 00	1, 200. 00	.....
.....	54, 454. 00	15, 144. 50	.....	.....	3, 464. 00	1, 695. 50	.....
.....	41, 650. 00	14, 945. 00	.....	.....	1, 097. 50	650. 50	.....
.....	66, 064. 00	15, 857. 50	.....	.....	3, 304. 00	1, 892. 50	.....
.....	19, 570. 00	78, 259. 50	1, 684. 50	.....	826. 50	.....	.....
.....	321. 00	105, 861. 00	30, 348. 50	.....	12, 078. 00	780. 00	.....
.....	.....	419, 788. 00	51, 531. 00	.....	.....	.....	.....
.....	.....	525, 788. 00	55, 160. 75	.....	16, 500. 00	.....	.....
.....	.....	684, 300. 00	.....	.....	.....	.....	.....
.....	.....	702, 905. 00	.....	.....	4, 471. 00	.....	.....
.....	.....	638, 138. 00	.....	.....	635. 50	.....	.....
.....	.....	601, 822. 00	.....	.....	6, 518. 00	.....	.....
.....	.....	814, 029. 50	.....	.....	.....	.....	.....
.....	.....	620, 951. 50	.....	.....	.....	.....	.....
.....	.....	519, 537. 50	.....	.....	42, 150. 00	.....	.....
.....	.....	.....	17, 308. 00	.....	.....	.....	.....
.....	.....	23, 575. 00	5, 000. 75	.....	.....	.....	.....
.....	.....	607, 783. 50	.....	.....	.....	.....	.....
.....	.....	980, 161. 00	90, 293. 50	.....	.....	.....	.....
.....	.....	1, 104, 000. 00	36, 000. 00	.....	.....	.....	.....
.....	.....	375, 561. 00	31, 861. 00	.....	94, 258. 70	.....	.....
.....	.....	652, 898. 50	54, 212. 75	.....	118, 651. 20	.....	.....
.....	.....	779, 786. 50	16, 020. 00	.....	10, 000. 00	.....	.....
.....	.....	817, 100. 00	4, 450. 00	.....	44, 000. 00	.....	.....
.....	.....	1, 752, 477. 00	.....	.....	.....	.....	.....
.....	.....	1, 471, 583. 00	42, 000. 00	.....	51, 000. 00	.....	.....
.....	.....	2, 002, 090. 00	.....	.....	.....	.....	.....
.....	.....	2, 746, 700. 00	1, 000. 00	.....	121, 500. 00	.....	.....
.....	.....	1, 537, 600. 00	25, 500. 00	.....	12, 500. 00	.....	.....
.....	.....	1, 856, 078. 00	.....	.....	77, 000. 00	61, 500. 00	.....
.....	.....	2, 382, 400. 00	.....	.....	51, 000. 00	63, 000. 00	.....
.....	.....	2, 936, 830. 00	99, 500. 00	.....	77, 135. 00	62, 135. 00	.....
.....	.....	2, 398, 500. 00	80, 000. 00	.....	52, 250. 00	48, 250. 00	.....
.....	.....	2, 603, 000. 00	39, 000. 00	.....	48, 500. 00	68, 500. 00	.....
.....	.....	3, 206, 002. 00	71, 500. 00	.....	63, 500. 00	74, 000. 00	.....
.....	.....	2, 676, 003. 00	488, 000. 00	.....	141, 000. 00	138, 000. 00	.....
.....	1, 000. 00	3, 273, 100. 00	118, 000. 00	.....	119, 000. 00	95, 000. 00	.....
.....	.....	1, 814, 910. 00	63, 100. 00	.....	104, 200. 00	113, 800. 00	.....
.....	.....	1, 773, 000. 00	208, 000. 00	.....	199, 250. 00	112, 750. 00	.....
.....	300. 00	1, 667, 280. 00	122, 786. 50	.....	105, 311. 50	53, 457. 50	.....
.....	61, 005. 00	717, 504. 00	47, 031. 75	.....	135, 858. 00	67, 204. 25	.....
.....	173, 000. 00	155, 000. 00	30, 000. 00	.....	162, 250. 00	57, 500. 00	.....
.....	184, 618. 00	1, 006, 382. 00	22, 000. 00	.....	188, 750. 00	40, 750. 00	.....
.....	165, 100. 00	1, 922, 000. 00	161, 400. 00	.....	137, 000. 00	58, 250. 00	.....

coinage being of coin delivered by coiners of mints within the given year, and these deliveries not.

XLV.—COINAGE OF THE MINTS OF THE UNITED STATES FROM THEIR ORGANIZATION

(Coinage of the mint at Philadelphia from

Calendar years.	GOLD COINAGE.					
	Double-eagles.	Eagles.	Half-eagles.	Three dollars.	Quarter-eagles.	Dollars.
1844.....		\$63,610	\$1,701,650		\$18,960.00	
1845.....		261,530	2,085,495		227,627.50	
1846.....		200,950	1,979,710		53,995.00	
1847.....		8,622,580	4,570,905		74,535.00	
1848.....		1,454,840	1,303,875		22,215.00	
1849.....		6,536,180	665,350		58,235.00	\$682,567
1850.....	\$23,405,220	2,914,510	322,455		632,307.50	481,953
1851.....	41,743,100	1,703,280	1,887,525		3,431,870.00	3,317,671
1852.....	41,000,520	2,631,060	2,869,505		2,899,202.50	2,045,351
1853.....	25,236,520	2,012,530	1,528,850		3,511,670.00	4,076,051
1854.....	15,157,980	542,500	803,375	\$415,854	1,490,645.00	1,639,445
1855.....	7,293,320	1,217,010	585,490	151,605	588,700.00	758,269
1856.....	6,597,560	604,900	989,950	78,030	960,600.00	1,762,936
1857.....	8,787,500	166,060	400,940	62,673	535,325.00	774,789
1858.....	4,234,280	25,210	75,680	6,399	118,442.50	117,995
1859.....	871,940	160,930	84,070	46,914	98,610.00	168,244
1860.....	11,553,400	117,830	99,125	21,465	56,687.50	36,668
1861.....	59,529,060	1,132,330	3,190,750	18,216	3,181,295.00	527,499
1862.....	1,842,660	109,950	22,325	17,355	280,882.50	1,326,865
1863.....	2,855,800	12,480	12,360	15,117	75.00	6,250
1864.....	4,085,700	35,800	21,100	8,040	7,185.00	5,950
1865.....	7,024,000	40,050	6,475	3,495	3,862.50	3,725
1866.....	13,975,500	37,800	33,600	12,090	7,775.00	7,180
1867.....	5,021,300	31,400	34,600	7,950	8,125.00	5,250
1868.....	1,972,000	106,550	28,625	14,625	9,062.50	10,525
1869.....	3,503,100	18,550	8,925	7,575	10,862.50	5,925
1870.....	3,103,700	25,350	20,175	10,605	11,387.50	6,335
1871.....	1,603,000	17,800	16,150	3,990	13,375.00	3,930
1872.....	5,037,600	16,500	8,450	6,090	7,575.00	3,530
1873.....	34,196,500	8,250	562,525	75	445,062.50	125,125
1874.....	7,336,000	531,600	17,540	125,460	9,850.00	198,820
1875.....	5,914,800	1,200	1,100	60	1,050.00	420
1876.....	11,678,100	7,320	7,385	135	10,552.50	3,245
1877.....	7,953,400	8,170	5,760	4,464	4,130.00	3,920
1878.....	10,872,900	738,000	658,700	246,972	715,650.00	3,020
1879.....	4,152,600	3,847,700	1,509,750	9,090	222,475.00	3,030
1880.....	1,029,120	16,448,760	15,832,180	3,108	7,490.00	1,636
1881.....	45,200	38,772,600	28,544,000	1,650	1,700.00	7,660
1882.....	12,600	23,244,800	12,572,800	4,620	10,100.00	5,040
1883.....	800	2,087,400	1,167,200	2,820	4,900.00	10,840
1884.....	1,420	769,050	955,240	3,318	4,982.50	6,206
1885.....	16,560	2,535,270	3,007,530	2,730	2,217.50	12,205
1886.....	22,120	2,361,600	1,942,160	3,426	10,220.00	6,016
1887.....	2,420	536,800	435	18,480	15,705.00	8,543
1888.....	4,525,320	1,329,960	91,480	15,873	40,245.00	16,080
Total.....	383,244,620	128,563,330	117,994,085	1,350,429	22,571,367.50	18,192,709
January 1, 1889, to June 30, 1889.....	560	350	925,530	165	65.00	825
Total.....	383,245,180	128,563,680	118,919,615	1,350,594	22,571,432.50	18,193,534

ZATION, BY CALENDAR YEARS AND BY DENOMINATION OF PIECES--Continued.

its organization, 1793, to June 30, 1889.]

SILVER COINAGE.							
Trade dollars.	Dollars.	Half-dollars.	Quarter-dollars.	Twenty cents.	Dimes.	Half-dimes.	Three cents.
.....	\$20,000	\$883,000.00	\$105,300.00	.....	\$7,250.00	\$21,500.00	.....
.....	24,500	294,500.00	230,500.00	.....	175,500.00	78,200.00	.....
.....	110,600	1,105,000.00	127,500.00	.....	3,130.00	1,350.00	.....
.....	140,750	578,000.00	183,500.00	.....	24,500.00	63,700.00	.....
.....	15,000	290,000.00	36,500.00	.....	45,150.00	33,400.00	.....
.....	62,600	626,000.00	85,000.00	.....	83,900.00	65,450.00	.....
.....	7,500	113,500.00	47,700.00	.....	193,150.00	47,750.00	.....
.....	1,300	100,375.00	40,000.00	.....	102,650.00	39,050.00	\$163,422.00
.....	1,100	38,565.00	44,265.00	.....	153,550.00	50,025.00	559,905.00
.....	46,110	1,766,354.00	3,813,555.00	.....	1,217,301.00	667,251.00	342,000.00
.....	33,140	1,491,000.00	3,095,000.00	.....	447,000.00	287,000.00	20,130.00
.....	26,600	379,750.00	714,250.00	.....	207,500.00	87,500.00	4,170.00
.....	63,500	469,000.00	1,816,000.00	.....	578,000.00	244,000.00	43,740.00
.....	94,000	994,000.00	2,411,000.00	.....	558,000.00	364,000.00	31,260.00
.....	.....	2,113,000.00	1,842,000.00	.....	154,000.00	175,000.00	48,120.00
.....	256,500	374,000.00	336,000.00	.....	43,000.00	17,000.00	10,950.00
.....	218,930	151,850.00	201,850.00	.....	60,700.00	39,950.00	8,610.00
.....	78,500	1,444,200.00	1,213,650.00	.....	192,400.00	164,050.00	14,940.00
.....	12,090	126,175.00	233,137.50	.....	84,755.00	74,627.50	10,905.50
.....	27,660	251,830.00	48,015.00	.....	1,446.00	923.00	643.80
.....	31,170	189,785.00	23,517.50	.....	3,907.00	23.50	14.10
.....	47,000	255,950.00	14,825.00	.....	1,050.00	675.00	255.00
.....	49,625	372,812.50	4,381.25	.....	872.50	536.25	681.75
.....	60,325	212,162.50	5,156.25	.....	662.50	431.25	138.75
.....	182,700	189,100.00	7,500.00	.....	46,625.00	4,295.00	123.00
.....	\$24,300	397,950.00	4,150.00	.....	25,660.00	10,430.00	153.00
.....	433,000	300,450.00	21,850.00	.....	47,150.00	26,830.00	120.00
.....	1,115,760	582,680.00	42,808.00	.....	75,361.00	74,443.00	127.80
.....	1,106,450	440,775.00	45,737.50	.....	239,645.00	147,397.50	58.50
\$397,500	293,600	1,308,750.00	371,075.00	.....	\$84,710.00	35,630.00	18.00
987,800	.....	1,180,150.00	117,975.00	.....	294,070.00	.....	.....
218,900	.....	3,013,750.00	1,073,375.00	\$7,940	1,035,070.00	.....	.....
456,150	.....	4,209,575.00	4,454,287.50	3,180	1,146,115.00	.....	.....
3,039,710	.....	4,152,255.00	2,727,927.50	102	731,051.00	.....	.....
.....	900	689,200.00	565,200.00	120	167,880.00	.....	.....
.....	1,541	14,807,100	2,950.00	.....	1,510.00	.....	.....
.....	1,987	12,601,255	4,877.50	.....	3,735.50	.....	.....
.....	960	9,163,975	5,487.50	.....	2,497.50	.....	.....
.....	1,097	11,101,100	2,750.00	.....	391,110.00	.....	.....
.....	979	12,291,039	4,519.50	.....	767,571.20	.....	.....
.....	14,070,875	2,637.50	2,218.75	.....	336,638.00	.....	.....
.....	17,787,767	3,065.00	3,632.50	.....	253,342.70	.....	.....
.....	19,963,886	2,943.00	1,471.50	.....	637,757.00	.....	.....
.....	20,290,710	2,855.00	2,677.50	.....	1,128,393.90	.....	.....
.....	19,183,833	6,416.50	2,708.25	.....	549,648.70	.....	.....
5,107,524	168,779,440	82,314,108.00	28,149,514.25	11,342	14,829,545.00	3,948,791.90	1,260,487.20
.....	11,816,460	230.00	115.00	.....	25,046.00	.....	.....
5,107,524	180,505,900	82,314,338.00	28,149,629.25	11,342	14,854,591.00	3,948,791.90	1,260,487.20

XLV.—COINAGE OF THE MINTS OF THE UNITED STATES FROM THEIR ORGANIZATION

(Coinage of the mint at Philadelphia from

Calendar years.	MINOR COINAGE.		
	Five cents.	Three cents.	Two cents.
1793-1795.....			
1796.....			
1797.....			
1798.....			
1799.....			
1800.....			
1801.....			
1802.....			
1803.....			
1804.....			
1805.....			
1806.....			
1807.....			
1808.....			
1809.....			
1810.....			
1811.....			
1812.....			
1813.....			
1814.....			
1815.....			
1816.....			
1817.....			
1818.....			
1819.....			
1820.....			
1821.....			
1822.....			
1823.....			
1824.....			
1825.....			
1826.....			
1827.....			
1828.....			
1829.....			
1830.....			
1831.....			
1832.....			
1833.....			
1834.....			
1835.....			
1836.....			
1837.....			
1838.....			
1839.....			
1840.....			
1841.....			
1842.....			
1843.....			

ZATION, BY CALENDAR YEARS AND BY DENOMINATION OF PIECES—Continued.

its organization, 1793, to June 30, 1889.]

MINOR COINAGE.		TOTAL COINAGE.			
Cents.	Half-cents.	Gold.	Silver.	Minor.	Total.
\$10,660.33	\$712.67	\$71,485.00	\$370,683.80	\$11,373.00	\$453,541.80
9,747.00	577.40	77,960.00	77,118.50	10,324.40	165,402.90
8,975.10	535.24	128,190.00	14,550.45	9,510.34	152,250.79
9,797.00	-----	205,610.00	330,291.00	9,797.00	545,698.00
9,045.85	60.83	213,285.00	423,515.00	9,106.68	645,906.68
28,221.75	1,057.65	317,760.00	224,296.00	29,279.40	571,335.40
13,628.37	-----	422,570.00	74,758.00	13,628.37	510,956.37
34,351.00	71.83	423,310.00	58,343.00	34,422.83	516,075.83
24,713.53	489.50	258,377.50	87,118.00	25,203.03	370,698.53
7,568.38	5,276.56	258,642.50	100,340.50	12,844.94	371,827.94
9,411.16	4,072.32	170,367.50	149,388.50	13,483.48	333,239.48
3,480.00	1,780.00	324,505.00	471,319.00	5,260.00	801,084.00
7,272.21	2,380.00	437,495.00	597,448.75	9,652.21	1,044,595.96
11,090.00	2,000.00	284,665.00	684,300.00	13,090.00	982,055.00
2,228.67	5,772.86	169,375.00	707,376.00	8,001.53	884,752.53
14,585.00	1,075.00	501,435.00	638,773.50	15,660.00	1,155,868.50
2,180.25	315.70	497,905.00	608,340.00	2,495.95	1,108,740.95
10,755.00	-----	290,435.00	814,029.50	10,755.00	1,115,219.50
4,180.00	-----	477,140.00	620,951.50	4,180.00	1,102,271.50
3,578.30	-----	77,270.00	561,687.50	3,578.30	642,535.80
-----	-----	3,175.00	17,308.00	-----	20,483.00
28,209.82	-----	-----	28,575.75	28,209.82	56,785.57
39,484.00	-----	-----	607,783.50	39,484.00	647,267.50
31,670.00	-----	242,940.00	1,070,454.50	31,670.00	1,345,064.50
26,710.00	-----	258,615.00	1,140,000.00	26,710.00	1,425,325.00
44,075.50	-----	1,319,030.00	501,680.70	44,075.50	1,864,786.20
3,890.00	-----	189,325.00	825,762.45	3,890.00	1,018,977.45
20,723.39	-----	88,980.00	805,806.50	20,723.39	915,509.89
-----	-----	72,425.00	895,550.00	-----	967,975.00
12,620.00	-----	93,200.00	1,752,477.00	12,620.00	1,858,297.00
14,611.00	315.00	156,385.00	1,564,583.00	14,926.00	1,735,894.00
15,174.25	1,170.00	92,245.00	2,002,090.00	16,344.25	2,110,679.25
23,577.32	-----	131,565.00	2,869,200.00	23,577.32	3,024,342.32
22,606.24	3,030.00	140,145.00	1,575,600.00	25,636.24	1,741,381.24
14,145.00	2,435.00	295,717.50	1,994,578.00	16,580.00	2,306,875.50
17,115.00	-----	643,105.00	2,495,400.00	17,115.00	3,155,620.00
33,592.60	11.00	714,270.00	3,175,600.00	33,603.60	3,923,473.60
23,620.00	-----	798,435.00	2,579,000.00	23,620.00	3,401,055.00
27,390.00	770.00	978,560.00	2,759,000.00	28,160.00	3,765,710.00
18,551.00	600.00	3,954,270.00	3,415,002.00	19,151.00	7,388,423.00
38,784.00	705.00	2,136,175.00	3,443,003.00	39,489.00	5,668,667.00
21,110.00	1,990.00	4,135,700.00	3,606,100.00	23,100.00	7,764,900.00
55,583.00	-----	1,148,305.00	2,096,010.00	55,583.00	3,299,898.00
63,702.00	-----	1,622,515.00	2,293,000.00	63,702.00	3,979,217.00
31,286.61	-----	1,040,747.50	1,949,135.50	31,286.61	3,021,169.61
24,627.00	-----	1,207,437.50	1,028,603.00	24,627.00	2,260,667.50
15,973.67	-----	710,475.00	577,750.00	15,973.67	1,304,198.67
23,833.90	-----	960,017.50	1,442,500.00	23,833.90	2,426,351.40
24,283.20	-----	4,062,010.00	2,443,750.00	24,283.20	6,530,043.20

XLV.—COINAGE OF THE MINTS OF THE UNITED STATES FROM THEIR ORGANIZATION

[Coinage of the mint at Philadelphia from

Calendar years.	MINOR COINAGE.		
	Five cents.	Three cents.	Two cents.
1844.....			
1845.....			
1846.....			
1847.....			
1848.....			
1849.....			
1850.....			
1851.....			
1852.....			
1853.....			
1854.....			
1855.....			
1856.....			
1857.....			
1858.....			
1859.....			
1860.....			
1861.....			
1862.....			
1863.....			
1864.....			\$396,950.00
1865.....		\$341,460.00	272,800.00
1866.....	\$737,125.00	144,030.00	63,540.00
1867.....	1,545,475.00	117,450.00	58,775.00
1868.....	1,440,850.00	97,560.00	56,075.00
1869.....	819,750.00	48,120.00	30,930.00
1870.....	240,300.00	40,050.00	17,225.00
1871.....	28,050.00	18,120.00	14,425.00
1872.....	301,800.00	25,860.00	1,300.00
1873.....	227,500.00	35,190.00	
1874.....	176,900.00	23,700.00	
1875.....	104,850.00	6,840.00	
1876.....	126,500.00	4,860.00	
1877.....			
1878.....	117.50	70.50	
1879.....	1,455.00	1,236.00	
1880.....	997.75	748.65	
1881.....	3,618.75	32,417.25	
1882.....	573,830.00	759.00	
1883.....	1,148,471.05	318.27	
1884.....	563,697.10	169.26	
1885.....	73,824.50	143.70	
1886.....	166,514.50	128.70	
1887.....	763,182.60	238.83	
1888.....	536,024.15	1,232.49	
Total	9,580,832.90	940,702.65	912,020.00
January 1, 1889, to June 30, 1889.....	336,228.00	82.80	
Total	9,917,060.90	940,785.45	912,020.00

ZATION, BY CALENDAR YEARS AND BY DENOMINATION OF PIECES—Continued.

its organization, 1793, to June 30, 1889.]

MINOR COINAGE.		TOTAL COINAGE.			
Cents.	Half-cents.	Gold.	Silver.	Minor.	Total.
\$23,987.52	.....	\$1,782,220.00	\$1,037,050.00	\$23,987.52	\$2,843,257.52
38,948.04	.....	2,574,652.50	803,200.00	38,948.04	3,416,800.54
41,208.00	.....	2,234,655.00	1,347,550.00	41,208.00	3,623,443.00
61,836.69	.....	13,277,020.00	990,450.00	61,836.69	14,329,306.69
64,157.99	.....	2,780,930.00	420,050.00	64,157.99	3,265,137.99
41,785.00	\$199.32	7,948,332.00	922,950.00	41,984.32	8,913,266.02
44,268.44	199.06	27,756,445.50	409,600.00	44,467.50	28,210,513.00
98,897.07	738.36	52,143,446.00	446,797.00	99,635.43	52,689,158.43
50,630.94	.....	51,505,638.50	847,410.00	50,630.94	52,403,679.44
66,411.31	648.47	36,355,621.00	7,852,571.00	67,059.78	44,275,251.78
42,361.56	276.79	20,049,799.00	5,373,270.00	42,638.35	25,465,707.35
15,748.29	282.50	10,504,454.00	1,419,170.00	16,030.79	12,029,654.79
26,904.63	202.15	10,993,976.00	3,214,240.00	27,106.78	14,235,322.78
177,834.56	175.90	10,817,287.00	4,452,260.00	178,010.46	15,447,557.46
246,000.00	.....	4,578,006.50	4,332,120.00	246,000.00	9,156,126.50
364,000.00	.....	1,430,708.00	1,037,450.00	364,000.00	2,829,158.00
205,660.00	.....	11,885,175.50	681,390.00	205,660.00	12,772,225.50
101,000.00	.....	67,588,150.00	3,107,740.00	101,000.00	70,796,890.00
280,750.00	.....	3,600,037.50	541,691.50	280,750.00	4,422,479.00
498,400.00	.....	2,902,082.00	330,517.80	498,400.00	3,730,999.80
529,737.14	.....	4,163,775.00	248,417.10	529,687.14	5,338,879.24
354,292.86	.....	7,081,607.50	319,753.00	354,292.86	8,369,915.36
98,265.00	.....	14,073,945.00	428,909.25	1,042,960.00	15,545,814.25
98,210.00	.....	5,108,625.00	278,876.25	1,819,910.00	7,207,411.25
102,665.00	.....	2,141,387.50	430,343.00	1,697,150.00	4,268,880.50
64,200.00	.....	3,554,937.50	862,643.00	963,000.00	5,380,580.50
52,750.00	.....	3,177,552.50	829,400.00	350,325.00	4,357,277.50
39,295.00	.....	1,658,245.00	1,891,179.80	99,890.00	3,649,314.80
40,420.00	.....	5,079,745.00	1,980,063.50	369,380.00	7,429,188.50
116,765.00	.....	35,337,537.50	2,801,283.00	379,455.00	38,518,275.50
141,875.00	.....	8,219,270.00	2,579,995.00	342,475.00	11,141,740.00
135,280.00	.....	5,918,930.00	5,349,035.00	246,970.00	11,514,635.00
79,440.00	.....	11,706,737.50	10,269,307.50	210,800.00	22,186,845.00
8,525.00	.....	7,979,844.00	10,651,045.50	8,525.00	18,639,414.50
57,998.50	.....	13,235,242.00	11,932,850.00	58,186.50	25,226,278.50
162,312.00	.....	9,744,645.00	14,816,776.00	165,003.00	24,726,424.00
389,649.55	.....	33,322,294.00	12,615,693.75	391,395.95	46,329,383.70
392,115.75	.....	67,372,810.00	9,176,163.75	428,151.75	76,977,125.50
385,811.00	.....	35,849,960.00	11,500,132.00	960,400.00	48,310,492.00
455,981.09	.....	3,273,960.00	13,067,968.45	1,604,770.41	17,946,698.86
232,617.42	.....	1,740,216.50	14,412,369.25	796,483.78	16,949,069.53
117,653.84	.....	5,576,512.50	18,047,807.20	191,622.04	23,815,941.74
176,542.90	.....	4,345,542.00	20,606,057.50	343,186.10	25,294,785.60
452,264.83	.....	582,383.00	21,424,636.40	1,215,686.26	23,222,705.66
374,944.14	.....	6,018,958.00	19,742,606.45	912,200.78	26,673,765.23
8,492,818.46	39,926.11	671,916,540.50	304,400,752.35	19,966,300.12	996,283,592.97
261,985.60	.....	927,495.00	11,841,851.00	598,296.40	13,367,642.40
8,754,804.06	39,926.11	672,844,035.50	316,242,603.35	20,564,596.52	1,009,651,235.37

XLV.—COINAGE OF THE MINTS OF THE UNITED STATES FROM THEIR ORGANIZATION
[Coinage of the mint at New Orleans from its organization, 1838, to

Calendar years.	GOLD.						SILVER.
	Double-eagles.	Eagles.	Half-eagles.	Three dollars.	Quarter-eagles.	Dollars.	Dollars.
1838.....							
1839.....					\$44,452.50		
1840.....			\$152,000		65,500.00		
1841.....		\$25,000	41,750		18,450.00		
1842.....		274,000	82,000		49,500.00		
1843.....		1,751,620	505,375		920,005.00		
1844.....		1,187,000	1,823,000				
1845.....		475,000	205,000				
1846.....		817,800	290,000		165,000.00		\$59,000
1847.....		5,715,000	60,000		310,000.00		
1848.....		358,500					
1849.....		239,000				215,000	
1850.....	\$2,820,000	575,000			210,000.00	14,000	40,000
1851.....	6,300,000	2,630,000	205,000		370,000.00	290,000	
1852.....	3,806,000	180,000			350,000.00	140,000	
1853.....	1,420,000	510,000				290,000	
1854.....	65,000	525,000	230,000	\$72,000	382,500.00		
1855.....	160,000	180,000	55,500			55,000	
1856.....	45,000	145,000	50,000		52,750.00		
1857.....	600,000	55,000	65,000		85,000.00		
1858.....	705,000	200,000					
1859.....	182,000	23,000					360,000
1860.....	132,000	111,000					515,000
1861*.....	100,000						
1879.....	46,500	15,000					2,887,000
1880.....		92,000					5,305,000
1881.....		83,500					5,708,000
1882.....		108,200					6,090,000
1883.....		8,000					8,725,000
1884.....							9,730,000
1885.....							9,185,000
1886.....							10,710,000
1887.....							11,550,000
1888.....		213,350					12,150,000
Total.....	16,375,500	16,496,970	3,764,625	72,000	3,023,157.50	1,004,000	83,014,000
January 1, 1889, to June 30, 1889.....							6,400,000
Total.....	16,375,500	16,496,970	3,764,625	72,000	3,023,157.50	1,004,000	89,414,000

* No coinage from 1862 to 1878, inclusive.

ZATION, BY CALENDAR YEARS AND BY DENOMINATION OF PIECES—Continued.
its suspension, 1861, and from its re-opening, 1879, to June 30, 1889.]

SILVER—continued.					Total gold.	Total silver.	Total value.
Half-dollars.	Quarter-dollars.	Dimes.	Half-dimes.	Three cents.			
		\$40,243.40				\$40,243.40	\$40,243.40
\$81,458		124,327.20	\$54,827.50		\$44,452.50	260,642.70	305,095.20
427,550	\$100,300	117,500.00	46,750.00		217,500.00	698,100.00	915,600.00
200,500	113,000	200,750.00	40,750.00		85,200.00	555,000.00	640,200.00
478,500	192,250	202,000.00	17,500.00		405,500.00	890,250.00	1,295,750.00
1,134,000	242,000	15,000.00			3,177,000.00	1,391,000.00	4,568,000.00
1,002,500	185,000		11,000.00		3,010,000.00	1,198,500.00	4,208,500.00
1,047,000		23,000.00			680,000.00	1,070,000.00	1,750,000.00
1,152,000					1,272,800.00	1,211,000.00	2,483,800.00
1,292,000	92,000				6,085,000.00	1,384,000.00	7,469,000.00
1,590,000			30,000.00		358,500.00	1,620,000.00	1,978,500.00
1,155,000		30,000.00	7,000.00		454,000.00	1,192,000.00	1,646,000.00
1,228,000	103,000	51,000.00	34,500.00		3,619,000.00	1,456,500.00	5,075,500.00
201,000	22,000	40,000.00	43,000.00	\$21,600	9,795,000.00	327,600.00	10,122,600.00
72,000	24,000	43,000.00	13,000.00		4,470,000.00	152,000.00	4,622,000.00
664,000	333,000	110,000.00	118,000.00		2,220,000.00	1,225,000.00	3,445,000.00
2,620,000	371,000	177,000.00	78,000.00		1,274,500.00	3,246,000.00	4,520,500.00
1,844,000	44,000		30,000.00		450,500.00	1,918,000.00	2,368,500.00
1,329,000	242,000	118,000.00	55,000.00		292,750.00	1,744,000.00	2,036,750.00
409,000	295,000	154,000.00	69,000.00		805,000.00	927,000.00	1,732,000.00
3,647,000	130,000	29,000.00	83,000.00		905,000.00	3,889,000.00	4,794,000.00
1,417,000	65,000	48,000.00	28,000.00		205,000.00	1,918,000.00	2,123,000.00
645,000	97,000	4,000.00	53,000.00		243,000.00	1,314,000.00	1,557,000.00
165,000					100,000.00	165,000.00	265,000.00
					61,500.00	2,887,000.00	2,948,500.00
					92,000.00	5,305,000.00	5,397,000.00
					83,500.00	5,708,000.00	5,791,500.00
					108,200.00	6,090,000.00	6,198,200.00
					8,000.00	8,725,000.00	8,733,000.00
						9,730,000.00	9,730,000.00
						9,185,000.00	9,185,000.00
						10,710,000.00	10,710,000.00
						11,550,000.00	11,550,000.00
					213,350.00	12,150,000.00	12,363,350.00
23,801,538	2,656,550	1,526,820.60	812,327.50	21,600	40,736,252.50	111,832,836.10	152,569,088.60
						6,400,000.00	6,400,000.00
23,801,538	2,656,550	1,526,820.60	812,327.50	21,600	40,736,252.50	118,232,836.10	158,969,088.60

XLV.—COINAGE OF THE MINTS OF THE UNITED STATES FROM THEIR ORGANIZATION, BY CALENDAR YEARS AND BY DENOMINATION OF PIECES—Continued.

[Coinage of the mint at Dahlonega, Ga., from its organization, 1838, to its suspension, 1861.]

Calendar year.	Gold.				Total.
	Half-eagles.	Three dollars.	Quarter-eagles.	Dollars.	
1838	\$102,915				\$102,915.00
1839	94,695		\$34,135.00		128,880.00
1840	114,480		8,830.00		123,310.00
1841	152,475		10,410.00		162,885.00
1842	298,040		11,607.50		309,647.50
1843	492,260		90,522.50		582,782.50
1844	444,910		43,330.00		488,240.00
1845	453,145		48,650.00		501,795.00
1846	401,470		48,257.50		449,727.50
1847	322,025		39,460.00		361,485.00
1848	237,325		34,427.50		271,752.50
1849	195,180		27,362.50	\$21,588	244,130.50
1850	219,750		30,370.00	8,382	258,502.00
1851	313,550		28,160.00	9,882	351,592.00
1852	457,260		10,195.00	6,360	473,815.00
1853	448,390		7,945.00	6,583	462,918.00
1854	282,065	\$3,360	4,400.00	2,935	292,760.00
1855	112,160		2,807.50	1,811	116,778.50
1856	98,930		2,185.00	1,460	102,575.00
1857	85,230		5,910.00	3,533	94,673.00
1858	76,810			3,477	80,287.00
1859	51,830		5,610.00	4,952	62,392.00
1860	73,175			1,566	74,741.00
1861	7,985				7,985.00
Total	5,536,055	3,360	494,625.00	72,529	6,106,569.00

XLV.—COINAGE OF THE MINTS OF THE UNITED STATES FROM THEIR ORGANIZATION, BY CALENDAR YEARS AND BY DENOMINATION OF PIECES—Continued.

[Coinage of the mint at Charlotte, N. C., from its organization, 1838, to its suspension, 1861.]

Calendar year.	Gold.			Total value.
	Half-eagles.	Quarter-eagles.	Dollars.	
1838.....	\$64,565	\$19,770.00	.....	\$84,335.00
1839.....	117,335	45,432.50	.....	162,767.50
1840.....	95,140	32,095.00	.....	127,235.00
1841.....	107,555	25,742.50	.....	133,297.50
1842.....	137,400	16,842.50	.....	154,242.50
1843.....	221,765	65,240.00	.....	287,005.00
1844*.....	118,155	29,055.00	.....	147,210.00
1845.....	.....	.....	.....	.....
1846.....	64,975	12,020.00	.....	76,995.00
1847.....	420,755	58,065.00	.....	478,820.00
1848.....	322,360	41,970.00	.....	364,330.00
1849.....	324,115	25,550.00	\$11,634	361,299.00
1850.....	317,955	22,870.00	6,966	347,791.00
1851.....	245,880	37,307.50	41,267	324,454.50
1852.....	362,870	24,430.00	9,434	396,734.00
1853.....	327,855	.....	11,515	339,370.00
1854.....	196,455	18,237.50	4	214,696.50
1855.....	198,940	9,192.50	9,803	217,935.50
1856.....	142,285	19,782.50	.....	162,067.50
1857.....	156,800	.....	13,280	170,080.00
1848.....	194,280	22,640.00	.....	216,920.00
1859.....	159,235	.....	5,235	164,470.00
1860.....	74,065	18,672.50	.....	92,737.50
1861.....	34,395	.....	.....	34,395.00
Total.....	4,405,135	544,915.00	109,138	5,059,188.00

* Mint burned July 27, 1844.

XLV.—COINAGE OF THE MINTS OF THE UNITED STATES FROM THEIR

[Coinage of the mint at San Francisco]

Calendar years.	GOLD.						SILVER.	
	Double-eagles.	Eagles.	Half-eagles.	Three dollars.	Quarter-eagles.	Dollars.	Dollars.	Trade dollars.
1854	\$2,829,360	\$1,238,260	\$1,340	.....	\$615	\$14,632	.....	.....
1855	17,593,500	90,000	305,000	\$19,800	.....	.....	.....	.....
1856	23,795,000	680,000	525,500	103,500	177,800	24,600	.....	.....
1857	19,410,000	260,000	435,000	42,000	170,000	10,000	.....	.....
1858	16,934,200	118,000	93,000	.....	3,000	10,000	.....	.....
1859	12,728,900	70,000	66,100	.....	38,000	15,000	\$20,000	.....
1860	10,899,000	50,000	106,000	21,000	89,000	13,000	.....	.....
1861	15,360,000	155,000	90,000	.....	60,000	.....	.....	.....
1862	17,083,460	125,000	47,500	.....	20,000	.....	.....	.....
1863	19,331,400	100,000	85,000	.....	27,000	.....	.....	.....
1864	15,873,200	25,000	19,440	.....	.....	.....	.....	.....
1865	20,850,000	167,000	138,060	.....	58,440	.....	.....	.....
1866	16,845,000	200,000	219,600	.....	97,400	.....	.....	.....
1867	18,415,000	90,000	145,000	.....	70,000	.....	.....	.....
1868	16,750,000	135,000	260,000	.....	85,000	.....	.....	.....
1869	13,735,000	64,300	155,000	.....	73,750	.....	.....	.....
1870	19,640,000	80,000	85,000	.....	40,000	3,000	.....	.....
1871	18,560,000	165,000	125,000	.....	55,000	.....	.....	.....
1872	15,600,000	173,000	182,000	.....	45,000	.....	9,000	.....
1873	20,812,000	120,000	155,000	.....	67,500	.....	700	\$703,000
1874	24,280,000	100,000	80,000	.....	.....	.....	.....	2,549,000
1875	24,600,000	.....	45,000	.....	29,000	.....	.....	4,487,000
1876	31,940,000	50,000	20,000	.....	12,500	.....	.....	5,227,000
1877	34,700,000	170,000	133,500	.....	88,500	.....	.....	9,519,000
1878	34,780,000	261,000	723,500	.....	445,000	.....	9,774,000	4,162,000
1879	24,476,000	2,240,000	2,131,000	.....	108,750	.....	9,110,000	.....
1880	16,720,000	5,062,500	6,744,500	.....	.....	.....	8,900,000	.....
1881	14,540,000	9,700,000	4,845,000	.....	.....	.....	12,760,000	.....
1882	22,500,000	1,320,000	4,845,000	.....	.....	.....	9,250,000	.....
1883	23,780,000	380,000	416,000	.....	.....	.....	6,250,000	.....
1884	18,320,000	1,242,500	885,000	.....	.....	.....	3,200,000	.....
1885	13,670,000	2,280,000	6,057,500	.....	.....	.....	1,497,000	.....
1886 .....	.....	8,260,000	16,340,000	.....	.....	.....	750,000	.....
1887	5,060,000	8,170,000	9,560,000	.....	.....	.....	1,771,000	.....
1888	17,192,000	6,487,000	1,469,500	.....	.....	.....	657,000	.....
Total.....	640,203,020	49,828,560	57,534,040	186,300	1,861,255	90,232	63,948,700	26,647,000
January 1, 1889, to June 30, 1889	7,150,000	2,470,000	.....	.....	.....	.....	.....	.....
Total.....	647,353,020	52,298,560	57,534,040	186,300	1,861,255	90,232	63,948,700	26,647,000

ORGANIZATION, BY CALENDAR YEARS AND BY DENOMINATION OF PIECES—Cont'd.
from its organization, 1854, to June 30, 1889.]

SILVER.					Total gold.	Total silver.	Total value.
Half.dollars.	Quarter.dollars.	Twenty cents.	Dimes.	Half.dimes.			
					\$4, 084, 207. 00		\$4, 084, 207. 00
\$64, 975. 00	\$90, 100. 00				18, 008, 300. 00	\$164, 075. 00	18, 172, 375. 00
105, 500. 00	71, 500. 00		\$7, 000. 00		25, 306, 400. 00	184, 000. 00	25, 490, 400. 00
79, 000. 00	20, 500. 00				20, 327, 000. 00	99, 500. 00	20, 426, 500. 00
238, 000. 00	30, 250. 00		6, 000. 00		17, 158, 200. 00	274, 250. 00	17, 432, 450. 00
283, 000. 00	20, 000. 00		6, 000. 00		12, 918, 000. 00	329, 000. 00	13, 247, 000. 00
236, 000. 00	14, 000. 00		14, 000. 00		11, 178, 000. 00	264, 000. 00	11, 442, 000. 00
469, 750. 00	24, 000. 00		17, 250. 00		15, 665, 000. 00	511, 000. 00	16, 176, 000. 00
676, 000. 00	16, 750. 00		18, 075. 00		17, 275, 960. 00	710, 825. 00	17, 986, 785. 00
458, 000. 00			15, 750. 00	\$5, 000. 00	19, 543, 400. 00	478, 750. 00	20, 022, 150. 00
329, 000. 00	5, 000. 00		23, 000. 00	4, 500. 00	15, 917, 640. 00	361, 500. 00	16, 279, 140. 00
337, 500. 00	10, 250. 00		17, 500. 00	6, 000. 00	21, 213, 500. 00	371, 250. 00	21, 584, 750. 00
527, 000. 00	7, 000. 00		13, 500. 00	6, 000. 00	17, 362, 000. 00	553, 500. 00	17, 915, 500. 00
598, 000. 00	12, 000. 00		14, 000. 00	6, 000. 00	18, 720, 000. 00	630, 000. 00	19, 350, 000. 00
580, 000. 00	24, 000. 00		26, 000. 00	14, 000. 00	17, 230, 000. 00	644, 000. 00	17, 874, 000. 00
328, 000. 00	19, 000. 00		45, 000. 00	11, 500. 00	14, 028, 050. 00	403, 500. 00	14, 431, 550. 00
502, 000. 00			5, 000. 00		19, 848, 000. 00	507, 000. 00	20, 355, 000. 00
1, 089, 000. 00	7, 725. 00		32, 000. 00	8, 050. 00	18, 905, 000. 00	1, 136, 775. 00	20, 041, 775. 00
290, 000. 00	20, 750. 00		19, 000. 00	41, 850. 00	16, 000, 000. 00	380, 600. 00	16, 380, 600. 00
116, 500. 00	39, 000. 00		45, 500. 00	16, 200. 00	21, 154, 500. 00	920, 900. 00	22, 075, 400. 00
197, 000. 00	98, 000. 00		24, 000. 00		24, 460, 000. 00	2, 868, 000. 00	27, 328, 000. 00
1, 600, 000. 00	170, 000. 00	\$231, 000. 00	907, 000. 00		24, 674, 000. 00	7, 395, 000. 00	32, 069, 000. 00
2, 264, 000. 00	2, 149, 000. 00		1, 042, 000. 00		32, 022, 500. 00	10, 682, 000. 00	42, 704, 500. 00
2, 678, 000. 00	2, 249, 000. 00		234, 000. 00		35, 092, 000. 00	14, 680, 000. 00	49, 772, 000. 00
6, 000. 00	35, 000. 00				36, 209, 500. 00	13, 977, 000. 00	50, 186, 500. 00
					28, 955, 750. 00	9, 110, 000. 00	38, 065, 750. 00
					28, 527, 000. 00	8, 900, 000. 00	37, 427, 000. 00
					29, 085, 000. 00	12, 760, 000. 00	41, 845, 000. 00
					28, 665, 000. 00	9, 250, 000. 00	37, 915, 000. 00
					24, 576, 000. 00	6, 250, 000. 00	30, 826, 000. 00
			56, 496. 90		20, 447, 500. 00	3, 256, 496. 90	23, 703, 996. 90
			4, 369. 00		22, 007, 500. 00	1, 501, 369. 00	23, 508, 869. 00
			20, 652. 40		24, 600, 000. 00	770, 652. 40	25, 370, 652. 40
			445, 445. 00		23, 390, 000. 00	2, 216, 445. 00	25, 606, 445. 00
	304, 000. 00		172, 000. 00		25, 148, 500. 00	1, 133, 000. 00	26, 281, 500. 00
14, 052, 225. 00	5, 445, 825. 00	231, 000. 00	3, 230, 538. 30	119, 100. 00	749, 703, 407. 00	113, 674, 388. 30	863, 377, 795. 30
			2, 455. 40		9, 620, 000. 00	2, 455. 40	9, 622, 455. 40
14, 052, 225. 00	5, 445, 825. 00	231, 000. 00	3, 232, 993. 70	119, 100. 00	759, 323, 407. 00	113, 676, 843. 70	873, 000, 250. 70

XLV.—COINAGE OF THE MINTS OF THE UNITED STATES FROM THEIR ORGANIZATION

[Coinage of the mint at Carson City]

Calendar years.	GOLD.			SILVER.	
	Double-eagles.	Eagles.	Half-eagles.	Dollars.	Trade dollars.
1870.....	\$75,780	\$59,080	\$38,375	\$12,462	.....
1871.....	293,740	71,850	103,850	1,376	.....
1872.....	593,000	55,000	84,900	3,150	.....
1873.....	448,200	45,430	37,080	2,300	\$124,500
1874.....	2,301,700	167,670	105,990	.....	1,373,200
1875.....	2,223,020	77,150	59,140	.....	1,573,700
1876.....	2,768,820	46,960	34,435	.....	509,000
1877.....	851,300	33,320	43,400	.....	534,000
1878.....	263,600	32,440	45,270	2,212,000	97,000
1879.....	214,160	17,620	86,405	756,000	.....
1880.....	.....	111,900	255,085	591,000	.....
1881.....	.....	240,150	69,430	296,000	.....
1882.....	782,800	67,640	414,085	1,133,000	.....
1883.....	1,199,240	120,000	64,790	1,204,000	.....
1884.....	1,622,780	99,250	82,010	1,136,000	.....
1885.....	189,000	.....	.....	228,000	.....
Total.....	13,827,140	1,245,460	1,524,245	7,575,288	4,211,400

ZATION, BY CALENDAR YEARS AND BY DENOMINATION OF PIECES—Continued.
from its organization, 1870, to June 30, 1889.]

SILVER.				Total gold.	Total silver.	Total value.
Half-dollars.	Quarter-dollars.	Twenty cents.	Dimes.			
\$27,308.50	\$2,085.00	-----	-----	\$173,235	\$41,855.50	\$215,090.50
69,975.00	2,722.50	-----	\$2,010.00	469,440	76,083.50	545,523.50
136,000.00	2,275.00	-----	2,400.00	732,900	143,825.00	876,725.00
168,530.00	4,115.50	-----	3,119.10	530,710	302,564.60	833,274.60
29,500.00	-----	-----	1,081.70	2,575,360	1,403,781.70	3,979,141.70
504,000.00	35,000.00	\$26,658	464,500.00	2,359,310	2,603,858.00	4,963,168.00
978,000.00	1,236,000.00	2,000	827,000.00	2,850,215	3,552,000.00	6,402,215.00
710,000.00	1,048,000.00	-----	770,000.00	928,020	3,062,000.00	3,990,020.00
31,000.00	249,000.00	-----	20,000.00	341,310	2,609,000.00	2,950,310.00
-----	-----	-----	-----	318,185	756,000.00	1,074,185.00
-----	-----	-----	-----	366,985	591,000.00	957,985.00
-----	-----	-----	-----	309,580	296,000.00	605,580.00
-----	-----	-----	-----	1,264,525	1,133,000.00	2,397,525.00
-----	-----	-----	-----	1,384,030	1,204,000.00	2,588,030.00
-----	-----	-----	-----	1,804,040	1,136,000.00	2,940,040.00
-----	-----	-----	-----	189,000	228,000.00	417,000.00
2,654,313.50	2,579,198.00	28,658	2,090,110.80	16,596,845	19,138,968.30	35,735,813.30

XLV.—COINAGE OF THE MINTS OF THE UNITED STATES FROM THEIR ORGANIZATION TO 1843.
RECAPITULATION.

Calendar years.	GOLD COINAGE.					
	Double-eagles.	Eagles.	Half-eagles.	Three dollars.	Quarter-eagles.	Dollars.
1793-1795.....		\$27,950	\$43,535			
1796.....		60,800	16,995		\$165.00	
1797.....		91,770	32,030		4,390.00	
1798.....		79,740	124,335		1,535.00	
1799.....		174,830	37,255		1,200.00	
1800.....		259,650	58,110			
1801.....		292,540	130,030			
1802.....		150,900	265,880		6,530.00	
1803.....		89,790	167,530		1,057.50	
1804.....		97,950	152,375		8,317.50	
1805.....			165,915		4,452.50	
1806.....			320,465		4,040.00	
1807.....			420,465		17,030.00	
1808.....			277,890		6,775.00	
1809.....			169,375			
1810.....			501,435			
1811.....			497,905			
1812.....			290,435			
1813.....			477,140			
1814.....			77,270			
1815.....			3,175			
1816.....						
1817.....						
1818.....			242,940			
1819.....			258,615			
1820.....			1,319,030			
1821.....			173,205		16,120.00	
1822.....			88,980			
1823.....			72,425			
1824.....			86,700		6,500.00	
1825.....			145,300		11,085.00	
1826.....			90,345		1,900.00	
1827.....			124,565		7,000.00	
1828.....			140,145			
1829.....			287,210		8,507.50	
1830.....			631,755		11,350.00	
1831.....			702,970		11,300.00	
1832.....			787,435		11,000.00	
1833.....			968,150		10,400.00	
1834.....			3,660,845		293,425.00	
1835.....			1,857,670		328,505.00	
1836.....			2,765,735		1,369,965.00	
1837.....			1,035,605		112,700.00	
1838.....		72,000	1,600,420		137,345.00	
1839.....		382,480	802,745		191,622.50	
1840.....		473,380	1,048,530		153,572.50	
1841.....		656,310	380,945		54,602.50	
1842.....		1,089,070	655,330		85,007.50	
1843.....		2,500,240	4,276,425		1,327,132.50	

ZATION, BY CALENDAR YEARS AND BY DENOMINATION OF PIECES—Continued.

RECAPITULATION.

SILVER COINAGE.							
Trade dollars.	Dollars.	Half-dollars.	Quarter-dollars.	Twenty cents.	Dimes.	Half-dimes.	Three cents.
	\$204, 791	\$161, 572. 00				\$4, 320. 80	
	72, 920		\$1, 473. 50		\$2, 213. 50	511. 50	
	7, 776	1, 959. 00	63. 00		2, 526. 10	2, 226. 35	
	327, 536				2, 755. 00		
	423, 515						
	220, 920				2, 176. 00	1, 200. 00	
	54, 454	15, 144. 50			3, 464. 00	1, 695. 50	
	41, 650	14, 945. 00			1, 097. 50	650. 50	
	66, 064	15, 857. 50			3, 304. 00	1, 892. 50	
	19, 570	78, 259. 50	1, 684. 50		826. 50		
	321	105, 861. 00	30, 348. 50		12, 078. 00	780. 00	
		419, 788. 00	51, 531. 00				
		525, 788. 00	55, 160. 75		16, 500. 00		
		684, 300. 00					
		702, 905. 00			4, 471. 00		
		638, 138. 00			635. 50		
		601, 822. 00			6, 518. 00		
		814, 029. 50					
		620, 951. 50					
		519, 537. 50			42, 150. 00		
			17, 308. 00				
		23, 575. 00	5, 000. 75				
		607, 783. 50					
		980, 161. 00	90, 293. 50				
		1, 104, 000. 00	36, 000. 00				
		375, 561. 00	31, 861. 00		94, 258. 70		
		652, 898. 50	54, 212. 75		118, 651. 20		
		779, 786. 50	16, 020. 00		10, 000. 00		
		847, 100. 00	4, 450. 00		44, 000. 00		
		1, 752, 477. 00					
		1, 471, 583. 00	42, 000. 00		51, 000. 00		
		2, 002, 090. 00					
		2, 746, 700. 00	1, 000. 00		121, 500. 00		
		1, 537, 600. 00	25, 500. 00		12, 500. 00		
		1, 856, 078. 00			77, 000. 00	61, 500. 00	
		2, 382, 400. 00			51, 000. 00	62, 000. 00	
		2, 936, 830. 00	99, 500. 00		77, 135. 00	62, 135. 00	
		2, 398, 500. 00	80, 000. 00		52, 250. 00	48, 250. 00	
		2, 603, 000. 00	39, 000. 00		48, 500. 00	68, 500. 00	
		3, 206, 002. 00	71, 500. 00		63, 500. 00	74, 000. 00	
		2, 676, 003. 00	488, 000. 00		141, 000. 00	138, 000. 00	
	1, 000	3, 273, 100. 00	118, 000. 00		119, 000. 00	85, 000. 00	
		1, 814, 910. 00	63, 100. 00		104, 200. 00	113, 800. 00	
		1, 773, 000. 00	208, 000. 00		239, 493. 40	112, 750. 00	
	300	1, 748, 708. 00	122, 786. 50		229, 638. 70	108, 285. 00	
	61, 005	1, 145, 054. 00	153, 331. 75		253, 358. 00	113, 954. 25	
	173, 000	355, 500. 00	143, 000. 00		363, 000. 00	98, 250. 00	
	184, 618	1, 484, 882. 00	214, 250. 00		390, 750. 00	58, 250. 00	
	165, 100	3, 056, 000. 00	403, 400. 00		152, 000. 00	58, 250. 00	

XLV.—COINAGE OF THE MINTS OF THE UNITED STATES FROM THEIR ORGANIZATION TO 1889.
RECAPITULATION.

Calendar year.	GOLD COINAGE.					
	Double-eagles.	Eagles.	Half-eagles.	Three dollars.	Quarter-eagles.	Dollars.
1844.....		\$1,250,610	\$4,087,715		\$80,345.00	
1845.....		736,530	2,743,640		276,277.50	
1846.....		1,018,750	2,736,155		279,272.50	
1847.....		14,337,580	5,382,685		482,060.00	
1848.....		1,813,340	1,863,560		98,612.50	
1849.....		6,775,180	1,184,645		111,147.50	\$936,789
1850.....	\$26,225,220	3,489,510	860,160		895,547.50	511,301
1851.....	48,043,100	4,393,280	2,651,955		3,867,337.50	3,658,820
1852.....	44,860,520	2,811,060	3,689,635		3,283,827.50	2,201,145
1853.....	26,646,520	2,522,530	2,305,095		3,519,615.00	4,384,149
1854.....	18,052,340	2,305,760	1,513,235	\$491,214	1,896,397.50	1,657,016
1855.....	25,046,820	1,487,010	1,257,090	171,465	600,700.00	824,883
1856.....	30,437,560	1,429,900	1,806,665	181,530	1,213,117.50	1,788,996
1857.....	28,797,500	481,060	1,232,970	104,673	796,235.00	801,602
1858.....	21,873,480	343,210	439,770	6,399	144,082.50	131,472
1859.....	13,782,840	253,930	361,235	46,014	142,220.00	193,431
1860.....	22,584,400	278,830	352,365	42,465	164,360.00	51,234
1861.....	74,989,060	1,287,330	3,332,130	18,216	3,241,295.00	527,499
1862.....	18,926,120	234,950	69,825	17,355	300,882.50	1,326,865
1863.....	22,187,200	112,480	97,360	15,117	27,075.00	6,250
1864.....	19,958,900	60,800	40,540	8,040	7,185.00	5,950
1865.....	27,874,000	207,050	144,535	3,495	62,302.50	3,725
1866.....	30,820,500	237,800	253,200	12,090	105,175.00	7,180
1867.....	23,436,300	121,400	179,600	7,950	78,125.00	5,250
1868.....	18,722,000	241,550	286,625	14,625	94,062.50	10,525
1869.....	17,238,100	82,850	163,925	7,575	84,612.50	5,925
1870.....	22,819,480	164,430	143,550	10,605	51,387.50	9,335
1871.....	20,456,740	254,650	245,000	3,990	68,375.00	3,930
1872.....	21,230,600	244,500	275,350	6,090	52,575.00	3,530
1873.....	55,456,700	173,080	754,665	75	512,562.50	125,125
1874.....	33,917,700	799,270	203,530	125,460	9,850.00	198,820
1875.....	32,737,820	78,350	105,240	60	30,050.00	420
1876.....	46,386,920	104,280	61,820	135	23,052.50	3,245
1877.....	43,504,700	211,490	182,660	4,464	92,630.00	3,920
1878.....	45,916,500	1,031,440	1,427,470	246,972	1,160,650.00	3,020
1879.....	28,889,260	6,120,320	3,727,155	9,090	331,225.00	3,030
1880.....	17,749,120	21,715,160	22,831,765	3,108	7,490.00	1,636
1881.....	14,585,200	48,796,250	33,458,430	1,650	1,700.00	7,680
1882.....	23,295,400	24,740,640	17,831,885	4,620	10,100.00	5,040
1883.....	24,980,040	2,595,400	1,647,990	2,820	4,900.00	10,840
1884.....	19,944,200	2,110,800	1,922,250	3,318	4,982.50	6,206
1885.....	13,875,560	4,815,270	9,065,030	2,730	2,217.50	12,205
1886.....	22,120	10,621,600	18,282,100	3,426	10,220.00	6,016
1887.....	5,662,420	8,706,800	9,560,435	18,480	15,705.00	8,543
1888.....	21,717,320	8,030,310	1,560,980	15,873	40,245.00	16,080
Total.....	1,053,650,280	196,134,320	190,758,185	1,612,089	28,495,320.00	19,468,608
January 1, 1889, to June 30, 1889.....	7,150,560	2,470,350	925,530	165	65.00	825
Total.....	1,060,800,840	198,604,670	191,683,715	1,612,254	28,495,385.00	19,469,433

ZATION, BY CALENDAR YEARS AND BY DENOMINATION OF PIECES—Continued.

RECAPITULATION.

SILVER COINAGE.							
Trade dollars.	Dollars.	Half-dollars.	Quarter-dollars.	Twenty cents.	Dimes.	Half-dimes.	Three cents.
.....	\$20,000	\$1,885,500.00	\$290,300.00	.....	\$7,259.00	\$32,500.00	.....
.....	24,500	1,341,500.00	230,500.00	.....	198,500.00	78,200.00	.....
.....	169,600	2,257,000.00	127,500.00	.....	3,130.00	1,350.00	.....
.....	140,750	1,870,000.00	275,500.00	.....	24,500.00	63,700.00	.....
.....	15,000	1,880,000.00	36,500.00	.....	45,150.00	63,400.00	.....
.....	62,600	1,781,000.00	85,000.00	.....	113,900.00	72,450.00	.....
.....	47,500	1,341,500.00	150,700.00	.....	244,150.00	82,250.00	.....
.....	1,300	301,375.00	62,000.00	.....	142,650.00	82,050.00	\$185,022.00
.....	1,100	110,565.00	68,265.00	.....	196,550.00	63,025.00	559,905.00
.....	46,110	2,430,354.00	4,146,555.00	.....	1,327,301.00	785,251.00	342,000.00
.....	33,140	4,111,000.00	3,466,000.00	.....	624,000.00	365,000.00	20,130.00
.....	26,000	2,288,725.00	857,350.00	.....	207,500.00	117,500.00	4,170.00
.....	63,500	1,903,500.00	2,129,500.00	.....	703,000.00	299,000.00	43,740.00
.....	94,000	1,482,000.00	2,726,500.00	.....	712,000.00	433,000.00	31,260.00
.....	.....	5,998,000.00	2,002,250.00	.....	189,000.00	258,000.00	48,120.00
.....	636,500	2,074,000.00	421,000.00	.....	97,000.00	45,000.00	10,950.00
.....	733,930	1,032,850.00	312,350.00	.....	78,700.00	92,950.00	8,610.00
.....	78,500	2,078,950.00	1,237,650.00	.....	209,650.00	164,050.00	14,940.00
.....	12,090	802,175.00	249,887.50	.....	102,830.00	74,627.50	10,906.50
.....	27,660	709,830.00	48,015.00	.....	17,196.00	5,923.00	643.80
.....	31,170	518,785.00	28,517.50	.....	26,907.00	4,523.50	14.10
.....	47,000	593,450.00	25,075.00	.....	18,550.00	6,675.00	255.00
.....	49,625	899,812.50	11,381.25	.....	14,372.50	6,536.25	681.75
.....	60,325	810,162.50	17,156.25	.....	14,662.50	6,431.25	138.75
.....	182,700	769,100.00	31,500.00	.....	72,625.00	18,295.00	123.00
.....	424,300	725,950.00	23,150.00	.....	70,600.00	21,930.00	153.00
.....	445,462	829,758.50	23,935.00	.....	52,150.00	26,830.00	120.09
.....	1,117,136	1,741,655.00	53,255.50	.....	109,371.00	82,493.00	127.80
.....	1,118,600	866,775.00	68,762.50	.....	261,045.00	189,247.50	58.50
1,225,000	296,600	1,593,780.00	414,190.50	.....	443,329.10	51,830.00	18.00
4,910,000	.....	1,406,650.00	215,975.00	.....	319,151.70	.....	.....
6,279,600	.....	5,117,750.00	1,278,375.00	\$263,598	2,406,570.00	.....	.....
6,192,150	.....	7,451,575.00	7,639,287.50	5,180	2,015,115.00	.....	.....
13,092,710	.....	7,540,255.00	6,024,927.50	102	1,735,051.00	.....	.....
4,259,900	22,495,550	726,200.00	849,200.00	120	187,880.00	.....	.....
1,541	27,560,100	2,950.00	3,675.00	.....	1,510.00	.....	.....
1,987	27,397,355	4,877.50	3,738.75	.....	3,735.50	.....	.....
960	27,927,975	5,487.50	3,243.75	.....	2,497.50	.....	.....
1,097	27,574,100	2,750.00	4,075.00	.....	391,110.00	.....	.....
979	28,470,039	4,519.50	3,859.75	.....	767,571.20	.....	.....
.....	28,136,875	2,637.50	2,218.75	.....	393,134.90	.....	.....
.....	28,697,767	3,065.00	3,032.50	.....	257,711.70	.....	.....
.....	31,423,886	2,943.00	1,471.50	.....	658,409.40	.....	.....
.....	33,611,710	2,855.00	2,677.50	.....	1,573,838.90	.....	.....
.....	31,990,833	6,416.50	306,708.25	.....	721,648.70	.....	.....
35,965,924	323,317,428	122,822,184.50	38,831,087.25	271,000	21,677,014.70	4,880,219.40	1,282,087.20
.....	18,216,460	230.00	115.00	.....	27,501.40	.....	.....
35,965,924	341,533,888	122,822,414.50	38,831,202.25	271,000	21,704,516.10	4,880,219.40	1,282,087.20

XLV.—COINAGE OF THE MINTS OF THE UNITED STATES FROM THEIR ORGANIZATION
RECAPITULATION.

Calendar years.	MINOR COINAGE.		
	Five cents.	Three cents.	Two cents.
1793-1795.....			
1796.....			
1797.....			
1798.....			
1799.....			
1800.....			
1801.....			
1802.....			
1803.....			
1804.....			
1805.....			
1806.....			
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1832.....			
1833.....			
1834.....			
1835.....			
1836.....			
1837.....			
1838.....			
1839.....			
1840.....			
1841.....			
1842.....			
1843.....			

ZATION, BY CALENDAR YEARS AND BY DENOMINATION OF PIECES—Continued.

RECAPITULATION.

MINOR COINAGE.		TOTAL COINAGE.			
Cents.	Half cents.	Gold.	Silver.	Minor.	Total.
\$10,660.33	\$712.67	\$71,485.00	\$370,683.80	\$11,373.00	\$453,541.80
9,747.00	577.40	77,960.00	77,118.50	10,324.40	165,402.90
8,975.10	535.24	128,190.00	14,550.45	9,510.34	152,250.79
9,797.00	.....	205,610.00	330,291.00	9,797.00	545,698.00
9,045.85	60.83	213,285.00	423,515.00	9,106.68	645,906.68
28,221.75	1,057.65	317,760.00	224,296.00	29,279.40	571,335.40
13,628.37	.....	422,570.00	74,758.00	13,628.37	510,956.37
34,351.00	71.83	423,310.00	58,343.00	34,422.83	516,075.83
24,713.53	489.50	258,377.50	87,118.00	25,203.03	370,698.53
7,568.38	5,276.56	258,642.50	100,340.50	12,844.94	371,827.94
9,411.16	4,072.32	170,367.50	149,388.50	13,483.48	333,239.48
3,480.00	1,780.00	324,505.00	471,319.00	5,260.00	801,084.00
7,272.21	2,380.00	437,495.00	597,448.75	9,652.21	1,044,595.96
11,090.00	2,000.00	284,665.00	684,300.00	13,090.00	982,055.00
2,228.67	5,772.86	169,375.00	707,376.00	8,001.53	884,752.53
14,585.00	1,075.00	501,435.00	638,773.50	15,660.00	1,155,868.50
2,180.25	315.70	497,905.00	608,340.00	2,495.95	1,108,740.95
10,755.00	.....	290,435.00	814,029.50	10,755.00	1,115,219.50
4,180.00	.....	477,140.00	620,951.50	4,180.00	1,102,271.50
3,578.30	.....	77,270.00	561,687.50	3,578.30	642,535.80
.....	.....	3,175.00	17,308.00	.....	20,483.00
28,209.82	.....	.....	28,575.75	28,209.82	56,785.57
39,484.00	.....	.....	607,783.50	39,484.00	647,267.50
31,670.00	.....	242,940.00	1,070,451.50	31,670.00	1,345,064.50
26,710.00	.....	258,615.00	1,140,000.00	26,710.00	1,425,325.00
44,075.50	.....	1,319,030.00	501,680.70	44,075.50	1,864,786.20
3,890.00	.....	189,325.00	825,762.45	3,890.00	1,018,977.45
20,723.39	.....	88,980.00	805,803.50	20,723.39	915,509.89
.....	.....	72,425.00	895,550.00	.....	967,975.00
12,620.00	.....	93,200.00	1,752,477.00	12,620.00	1,858,297.00
14,611.00	315.00	156,385.00	1,564,583.00	14,926.06	1,735,894.00
15,174.25	1,170.00	92,245.00	2,002,090.00	16,344.25	2,110,679.25
23,577.32	.....	131,565.00	2,869,200.00	23,577.32	3,024,342.32
22,606.24	3,030.00	140,145.00	1,575,600.00	25,636.24	1,741,381.24
14,145.00	2,435.00	295,717.50	1,994,578.00	16,580.00	2,306,875.50
17,115.00	.....	643,105.00	2,495,400.00	17,115.00	3,155,620.00
33,592.60	11.00	714,270.00	3,175,600.00	33,603.60	3,923,473.60
23,620.00	.....	798,435.00	2,579,000.00	23,620.00	3,401,055.00
27,390.00	770.00	978,550.00	2,759,000.00	28,160.00	3,765,710.00
18,551.00	600.00	3,954,270.00	3,415,002.00	19,151.00	7,388,423.00
38,784.00	705.00	2,186,175.00	3,443,003.00	39,489.00	5,668,667.00
21,110.00	1,990.00	4,135,700.00	3,606,100.00	23,100.00	7,764,900.00
55,583.00	.....	1,148,305.00	2,096,010.00	55,583.00	3,299,898.00
63,702.00	.....	1,809,765.00	2,333,243.40	63,702.00	4,206,710.40
31,286.61	.....	1,376,847.50	2,209,778.20	31,286.61	3,617,912.31
24,627.00	.....	1,675,482.50	1,726,703.00	24,627.00	3,426,812.50
15,973.67	.....	1,091,857.50	1,132,750.00	15,973.67	2,240,581.17
23,833.90	.....	1,829,407.50	2,332,750.00	23,833.90	4,185,991.40
24,283.20	.....	8,108,797.50	3,834,750.00	24,283.20	11,967,830.70

XLV.—COINAGE OF THE MINTS OF THE UNITED STATES FROM THEIR ORGANIZATION TO 1889.
RECAPITULATION.

Calendar years.	MINOR COINAGE.		
	Five cents.	Three cents.	Two cents.
1844.....			
1845.....			
1846.....			
1847.....			
1848.....			
1849.....			
1850.....			
1851.....			
1852.....			
1853.....			
1854.....			
1855.....			
1856.....			
1857.....			
1858.....			
1859.....			
1860.....			
1861.....			
1862.....			
1863.....			
1864.....			\$396,950.00
1865.....		\$341,460.00	272,800.00
1866.....	\$737,125.00	144,030.00	63,540.00
1867.....	1,545,475.00	117,450.00	58,775.00
1868.....	1,440,850.00	97,560.00	56,075.00
1869.....	819,750.00	48,120.00	30,930.00
1870.....	240,300.00	40,050.00	17,225.00
1871.....	28,050.00	18,120.00	14,425.00
1872.....	301,800.00	25,860.00	1,300.00
1873.....	227,500.00	35,190.00	
1874.....	176,900.00	23,700.00	
1875.....	104,850.00	6,840.00	
1876.....	126,500.00	4,860.00	
1877.....			
1878.....	117.50	70.50	
1879.....	1,455.00	1,236.00	
1880.....	997.75	748.65	
1881.....	3,618.75	32,417.25	
1882.....	573,830.00	759.00	
1883.....	1,148,471.05	318.27	
1884.....	563,697.10	169.26	
1885.....	73,824.50	143.70	
1886.....	166,514.50	128.70	
1887.....	763,182.60	238.83	
1888.....	536,024.15	1,232.49	
Total.....	9,580,832.90	940,702.65	912,020.00
January 1, 1889, to June 30, 1889.....	336,228.00	82.80	
Total.....	9,917,060.90	940,785.45	912,020.00

NOTE.—Table XLIV ("Monetary Statistics of Foreign Countries") is omitted for want of space. It will be found in the separate volume of the Director's report.

ZATION, BY CALENDAR YEARS AND BY DENOMINATION OF PIECES—Continued.

RECAPITULATION.

MINOR COINAGE.		TOTAL COINAGE.			
Cents.	Half cents.	Gold.	Silver.	Minor.	Total.
\$23,987.52	.....	\$5,427,670.00	\$2,235,550.00	\$23,987.52	\$7,687,207.52
38,948.04	.....	3,756,447.50	1,873,200.00	38,948.04	5,668,595.54
41,208.00	.....	4,034,177.50	2,558,580.00	41,208.00	6,633,965.50
61,836.69	.....	20,202,325.00	2,374,450.00	61,836.69	22,638,611.69
64,157.99	.....	3,775,512.50	2,040,050.00	64,157.99	5,879,720.49
41,785.00	\$199.32	9,007,761.50	2,114,950.00	41,984.32	11,164,695.82
44,268.44	199.06	31,981,738.50	1,866,100.00	44,467.50	33,892,306.00
98,897.07	738.36	62,614,492.50	774,397.00	99,635.43	63,488,524.93
50,630.94	.....	56,846,187.50	999,410.00	50,630.94	57,896,228.44
66,411.31	648.47	39,377,909.00	9,077,571.00	67,059.78	48,522,539.78
42,361.56	276.79	25,915,962.50	8,619,270.00	42,638.35	34,577,870.85
15,748.29	282.50	29,387,968.00	3,501,245.00	16,030.79	32,905,243.79
26,904.63	202.15	36,857,768.50	5,142,240.00	27,106.78	42,027,115.28
177,834.56	175.90	32,214,040.00	5,478,760.00	178,010.46	37,870,810.46
246,000.00	.....	22,938,413.50	8,495,370.00	246,000.00	31,679,783.50
364,000.00	.....	14,780,570.00	3,284,450.00	364,000.00	18,429,020.00
205,660.00	.....	23,473,654.00	2,259,390.00	205,660.00	25,538,704.00
101,000.00	.....	83,395,530.00	3,783,740.00	101,000.00	87,280,270.00
280,750.00	.....	29,875,997.50	1,252,516.50	280,750.00	22,409,264.00
498,409.00	.....	22,445,482.00	809,267.80	498,400.00	23,753,149.80
529,737.14	.....	20,081,415.00	609,917.10	926,687.14	21,618,019.24
354,292.86	.....	28,295,107.50	691,005.00	968,552.86	29,954,665.36
98,265.00	.....	31,435,945.00	982,409.25	1,042,960.00	33,461,314.25
98,210.00	.....	23,828,625.00	908,876.25	1,819,910.00	26,557,411.25
102,665.00	.....	19,371,387.50	1,074,343.00	1,697,150.00	22,142,880.50
64,200.00	.....	17,582,987.50	1,266,143.00	963,000.00	19,812,130.50
52,750.00	.....	23,198,787.50	1,378,255.50	350,325.00	24,927,368.00
39,295.00	.....	21,032,685.00	3,104,038.30	99,890.00	24,236,613.30
40,420.00	.....	21,812,645.00	2,504,488.50	369,380.00	24,686,513.50
116,765.00	.....	57,022,747.50	4,024,747.60	379,455.00	61,426,950.10
141,875.00	.....	35,254,630.00	6,851,776.70	342,475.00	42,448,881.70
135,280.00	.....	32,951,940.00	15,347,893.00	246,970.00	48,546,803.00
79,440.00	.....	46,579,452.50	24,503,307.50	210,800.00	71,293,560.00
8,525.00	.....	43,999,864.00	28,393,045.50	8,525.00	72,401,434.50
57,998.50	.....	49,786,052.00	28,518,850.00	58,186.50	78,363,088.50
162,312.00	.....	39,080,080.00	27,569,776.00	165,003.00	66,814,859.00
389,649.55	.....	62,308,279.00	27,411,693.75	391,395.95	90,111,368.70
392,115.75	.....	96,850,890.00	27,940,163.75	428,151.75	125,219,205.50
385,811.00	.....	65,887,685.00	27,973,132.00	960,400.00	94,821,217.00
455,981.09	.....	29,241,990.00	29,246,968.45	1,604,770.41	60,093,728.86
232,617.42	.....	23,991,756.50	28,534,866.15	796,483.78	53,323,106.43
117,653.84	.....	27,773,012.50	28,962,176.20	191,622.04	56,926,810.74
176,542.90	.....	28,945,542.00	32,086,709.90	343,186.10	61,375,438.00
452,264.83	.....	23,972,383.00	35,191,081.40	1,215,686.26	60,379,150.66
374,944.14	.....	31,380,808.00	33,025,606.45	912,200.78	65,318,615.23
8,492,818.46	39,926.11	1,490,118,802.00	549,046,945.05	19,966,300.12	2,059,132,047.17
261,985.60	.....	10,547,495.00	18,244,306.40	598,296.40	29,390,097.80
8,754,804.06	39,926.11	1,500,666,297.00	567,291,251.45	20,564,596.52	2,088,522,144.97

(No. 3.)

REPORT OF THE COMMISSIONER OF INTERNAL REVENUE.

TREASURY DEPARTMENT,
OFFICE OF INTERNAL REVENUE,
Washington, D. C., November 1, 1889.

SIR: I have the honor to submit the following report, covering the operations of the Bureau of Internal Revenue for the fiscal year ended June 30, 1889, together with certain additional information concerning the work performed during the first quarter of the current fiscal year.

The tables contained in the appendix to the bound volume of this report* have been carefully prepared, and are printed in the following order, viz:

Table A, showing the receipts from each specific source of internal revenue, and the amounts refunded in each collection district, State and Territory of the United States, for the fiscal year ended June 30, 1889.

Table B, showing the number and value of internal-revenue stamps ordered from the office of the Commissioner, the receipts from the sale of documentary stamps for validating unstamped instruments, and the number and value of stamps for special taxes, tobacco, cigars, cigarettes, snuff, distilled spirits, fermented liquors, and oleomargarine, issued monthly to collectors, during the fiscal year ended June 30, 1889.

Table C, showing the percentages of receipts from the several general sources of revenue in each State and Territory of the United States to the aggregate receipts from the same sources, by fiscal years, from July 1, 1863, to June 30, 1889.

Table D, showing the aggregate receipts from all sources in each collection district, State, and Territory of the United States, by fiscal years, from September 1, 1862, to June 30, 1889.

Table E, showing the receipts in the United States from each specific source of revenue now taxable, by fiscal years, from September 1, 1862, to June 30, 1889.

Table F, showing the ratio of receipts in the United States from specific sources of revenue to the aggregate receipts from all sources, by fiscal years, from July 1, 1863, to June 30, 1889.

Table G, showing the returns of distilled spirits, fermented liquors, manufactured tobacco, snuff, cigars, and cigarettes, under the several acts of legislation, and by fiscal years, from September 1, 1862, to June 30, 1889; also statement of the production of distilled spirits and fermented liquors in the several States and Territories, by fiscal years, from July 1, 1877, to June 30, 1889.

Table H, showing the receipts from special taxes in the several States and Territories for the special-tax year ended April 30, 1889.

* Omitted from this edition for want of space.

Table I. Abstract of reports of district attorneys concerning suits and prosecutions under the internal-revenue laws during the fiscal year ended June 30, 1889.

Table K. Abstract of seizures of property for violation of internal-revenue laws during the fiscal year ended June 30, 1889.

Table L. Statement of collections, expenses, and per centage of cost of collection, for each district, during the fiscal year ended June 30, 1889.

COLLECTIONS FOR THE CURRENT FISCAL YEAR.

I estimate that the sum of \$135,000,000 will be collected from the various sources of internal revenue during the current fiscal year, provided, of course, that the existing laws and rates of taxation now imposed are maintained.

In the last annual report from this Bureau it was estimated that the receipts for the fiscal year ended June 30, 1889, would reach the sum of \$125,000,000.

It affords me pleasure to state that this estimate was exceeded by \$5,894,434.20, the actual receipts being \$130,894,434.20.

RECEIPTS FOR THE PAST EIGHT FISCAL YEARS.

Fiscal year ended—

June 30, 1889	\$130,894,434.20
June 30, 1888	124,326,475.32
June 30, 1887	118,837,301.06
June 30, 1886	116,902,869.44
June 30, 1885	112,421,121.07
June 30, 1884	121,590,039.83
June 30, 1883	144,553,344.86
June 30, 1882	146,523,273.72

COLLECTIONS FOR FISCAL YEAR ENDED JUNE 30, 1889.

The following statements exhibit in detail the amount of internal revenue collected during the fiscal year ended June 30, 1889, the sources from which the revenue was derived, the total sum collected in each district and State, the cost of collection, etc.:

INTERNAL-REVENUE RECEIPTS DURING THE LAST TWO FISCAL YEARS.

COMPARATIVE STATEMENT SHOWING THE RECEIPTS FROM THE SEVERAL OBJECTS OF INTERNAL TAXATION IN THE UNITED STATES DURING THE FISCAL YEARS ENDED JUNE 30, 1888 AND 1889.

Objects of taxation.	Receipts during fiscal year ended June 30—		Increase.	Decrease.
	1888.	1889.		
SPIRITS.				
Spirits distilled from apples, peaches, and grapes	\$799,296.19	\$1,165,371.91	\$366,075.72	.....
Spirits distilled from materials other than apples, peaches, and grapes	63,609,641.18	68,281,803.93	4,672,162.75	.....
Rectifiers (special tax)	168,376.70	166,645.77	.....	\$1,670.93
Retail liquor-dealers (special tax)	4,331,040.99	4,296,780.04	.....	34,260.95
Wholesale liquor-dealers (special tax)	392,129.08	391,975.28	.....	153.80
Manufacturers of stills (special tax)	1,143.77	1,216.70	72.93	.....
Stills and worms manufactured (special tax)	2,410.00	3,160.00	750.00	.....
Stamps for distilled spirits intended for export	2,188.50	5,252.70	3,064.20	.....
Total	69,306,166.41	74,312,206.33	5,006,039.92	.....

COMPARATIVE STATEMENT SHOWING THE RECEIPTS FROM THE SEVERAL OBJECTS OF INTERNAL TAXATION IN THE UNITED STATES, ETC.—Continued.

Objects of taxation.	Receipts during fiscal year ended June 30—		Increase.	Decrease.
	1888.	1889.		
TOBACCO.				
Cigars and cheroots	\$11,534,179.95	\$11,602,156.92	\$67,976.97	.....
Cigarettes	931,363.05	1,075,830.68	144,467.63	.....
Snuff	594,959.13	645,089.57	50,130.44	.....
Tobacco, chewing and smoking	16,154,049.05	17,076,899.94	922,850.89	.....
Dealers in leaf tobacco (special tax)	44,945.83	48,841.72	3,895.89	.....
Dealers in manufactured tobacco (special tax)	1,268,294.89	1,280,015.93	11,721.04	.....
Manufacturers of tobacco (special tax)	5,125.00	5,128.25	3.25	.....
Manufacturers of cigars (special tax)	116,398.09	120,195.53	3,797.44	.....
Peddlers of tobacco (special tax)	13,116.53	12,701.88	.....	\$414.65
Total	30,662,431.52	31,866,860.42	1,204,428.90	.....
FERMENTED LIQUORS.				
Ale, beer, lager-beer, porter, and other similar fermented liquors	22,829,202.90	23,235,863.94	406,661.04	.....
Brewers (special tax)	175,164.66	178,593.95	3,429.29	.....
Retail dealers in malt liquors (special tax)	148,295.99	139,792.38	.....	8,503.61
Wholesale dealers in malt liquors (special tax)	171,554.93	169,584.99	.....	1,969.94
Total	23,324,218.48	23,723,835.26	399,616.78	.....
OLEOMARGARINE.				
Oleomargarine, domestic and imported	653,355.10	677,302.40	23,947.30	.....
Manufacturers of oleomargarine (special tax)	17,150.00	12,400.00	.....	4,750.00
Retail dealers in oleomargarine (special tax)	123,258.54	130,631.51	7,372.97	.....
Wholesale dealers in oleomargarine (special tax)	70,376.24	73,914.00	3,537.76	.....
Total	864,139.88	894,247.91	30,108.03	.....
BANKS AND BANKERS, NOT NATIONAL.				
Bank circulation	200.50	.....	.....	200.50
Banks, bankers, and other parties liable on amount of notes of any person, State bank, or State banking association, or of any town, city, or municipal corporation paid out by them	4,002.05	6,213.91	2,211.86	.....
Total	4,202.55	6,213.91	2,011.36	.....
MISCELLANEOUS.				
Collections not otherwise provided for	9,768.87	6,078.48	.....	3,690.39
Penalties	155,547.61	84,901.89	.....	70,555.72
Total	165,316.48	91,070.37	.....	74,246.11
Aggregate receipts	124,326,475.32	130,894,434.20	6,567,958.88	.....

WITHDRAWALS FOR CONSUMPTION DURING THE LAST TWO FISCAL YEARS.

The quantities of distilled spirits, fermented liquors, manufactured tobacco, snuff, cigars, cigarettes, and oleomargarine on which tax was paid during the last two fiscal years are as follows:

Articles taxed.	Fiscal year ended June 30—		Increase.	Decrease.
	1888.	1889.		
Spirits distilled from apples, peaches, and grapes.....galls.	888, 107	1, 294, 858	406, 751	.....
Spirits distilled from materials other than apples, peaches, and grapes.....galls.	70, 677, 379	75, 868, 671	5, 191, 292	.....
Fermented liquors.....bbls.	24, 680, 219	25, 119, 853	439, 634	.....
Cigars.....no.	3, 844, 726, 650	3, 867, 385, 640	22, 638, 990	.....
Cigarettes.....no.	1, 862, 726, 100	2, 151, 515, 360	288, 789, 260	.....
Snuff.....lbs.	7, 436, 989	8, 063, 620	626, 631	.....
Tobacco, chewing and smoking.....lbs.	201, 925, 613	213, 461, 249	11, 535, 636	.....
Oleomargarine.....lbs.	32, 667, 755	33, 865, 120	1, 197, 365	.....

* * * * *

NOTE.—Many detailed tabular statements omitted from this compilation for want of space may be found in the bound volumes of the Commissioner's report.

RECEIPTS BY STATES AND TERRITORIES DURING THE LAST FISCAL YEAR.

STATEMENT SHOWING THE AGGREGATE COLLECTIONS OF INTERNAL REVENUE BY STATES AND TERRITORIES DURING THE FISCAL YEAR ENDED JUNE 30, 1889.

States and Territories as constituted for the collection of internal revenue.	Aggregate collections.	States and Territories as constituted for the collection of internal revenue.	Aggregate collections.
Alabama.....	\$92, 762. 36	New Jersey.....	\$4, 319, 618. 58
Arkansas.....	120, 719. 22	New Mexico (k).....	59, 062. 67
California (a).....	2, 097, 013. 18	New York.....	15, 648, 675. 01
Colorado (b).....	294, 116. 03	North Carolina.....	2, 467, 150. 27
Connecticut (c).....	785, 714. 88	Ohio.....	11, 566, 727. 51
Florida.....	424, 082. 75	Oregon (l).....	226, 524. 99
Georgia.....	436, 119. 14	Pennsylvania.....	8, 520, 796. 56
Illinois.....	31, 007, 419. 79	South Carolina.....	81, 722. 51
Indiana.....	5, 788, 236. 34	Tennessee.....	1, 066, 335. 77
Iowa.....	392, 578. 90	Texas.....	228, 117. 52
Kansas (d).....	183, 432. 22	Virginia.....	3, 393, 626. 48
Kentucky.....	16, 910, 814. 76	West Virginia.....	781, 663. 47
Louisiana (e).....	632, 009. 26	Wisconsin.....	3, 096, 495. 92
Maryland (f).....	3, 966, 928. 18	Total by States and Territories.....	130, 894, 419. 70
Massachusetts.....	2, 424, 536. 26	Cash receipts from sale of adhesive stamps*.....	14. 50
Michigan.....	1, 962, 397. 59	Aggregate receipts.....	130, 894, 434. 20
Minnesota.....	1, 377, 796. 84		
Missouri.....	7, 730, 608. 20		
Montana (g).....	1, 162, 642. 81		
Nebraska (h).....	2, 243, 624. 19		
New Hampshire (i).....	469, 351. 54		

* See note a, p. 7.

a Including the State of Nevada.

b Including the Territory of Wyoming.

c Including the State of Rhode Island.

d Including the Indian Territory.

e Including the State of Mississippi.

f Including the State of Delaware, District of Columbia, and two counties of Virginia.

g Including the Territories of Idaho and Utah.

h Including Dakota.

i Including the States of Maine and Vermont.

k Including the Territory of Arizona.

l Including Alaska and the Territory of Washington.

TOTAL COLLECTIONS YEAR ENDED JUNE 30, 1889, IN STATES OR TERRITORIES
CONSOLIDATED WITH OTHER DISTRICTS.

Arizona (with New Mexico).....	\$31,614.93
Dakota (with Nebraska), estimated.....	90,000.00
District of Columbia (with Maryland).....	163,533.09
Delaware (with Maryland).....	244,271.06
Idaho (with Montana).....	26,569.80
Maine (with New Hampshire).....	53,637.84
Mississippi (with Louisiana).....	49,654.19
Nevada (with fourth California).....	25,564.20
Rhode Island (with Connecticut).....	286,193.68
Utah (with Montana).....	48,034.32
Vermont (with New Hampshire).....	22,341.48
Washington and Alaska (with Oregon).....	93,450.00
Wyoming (with Colorado).....	13,049.25

RECEIPTS FOR FIRST THREE MONTHS OF PRESENT FISCAL YEAR.

The following table shows the receipts from the several objects of taxation for the first quarter of the fiscal years ending June 30, 1889 and 1890. A comparison of the receipts for the two periods is also given:

Objects of taxation.	Amount of tax paid during first three months of fiscal year—		Increase.	Decrease.
	1889.	1890.		
SPIRITS.				
Spirits distilled from apples, peaches, or grapes.	\$200,042.18	\$225,598.90	\$25,556.72	
Spirits distilled from materials other than apples, peaches, or grapes.	16,039,747.80	18,157,310.89	2,117,563.09	
Wine made in imitation of champagne, etc				
Rectifiers (special tax).....	5,904.23	6,241.71	337.48	
Retail liquor dealers (special tax).....	260,739.25	273,429.22	12,689.97	
Wholesale liquor dealers (special tax).....	11,087.56	15,358.25	4,270.69	
Manufacturers of stills, and stills and worms manufactured (special tax).....	1,172.52	1,990.84	818.32	
Stamps for distilled spirits intended for export.	309.40	568.60	259.20	
Total	16,519,002.94	18,680,498.41	2,161,495.47	
TOBACCO.				
Cigars and cheroots.....	3,004,981.25	3,159,897.35	154,916.10	
Cigarettes.....	284,188.49	305,295.69	21,107.20	
Manufacturers of cigars (special tax).....	5,267.50	4,933.39		\$334.11
Snuff of all descriptions.....	157,939.03	182,518.87	24,579.84	
Tobacco, manufactured, of all descriptions.....	4,142,195.00	4,742,151.30	599,956.30	
Dealers in leaf tobacco (special tax).....	1,767.75	2,860.50	1,092.75	
Dealers in leaf tobacco, not over 25,000 pounds (special tax).....	325.10	778.10	453.00	
Retail dealers in leaf tobacco (special tax).....				
Dealers in manufactured tobacco (special tax).....	101,684.98	105,947.86	4,262.88	
Manufacturers of tobacco (special tax).....	213.00	235.75	22.75	
Peddlers of tobacco (special tax).....	1,317.40	1,047.40		270.00
Total	7,699,879.50	8,505,666.21	805,786.71	
FERMENTED LIQUORS.				
Fermented liquors, tax of \$1 per barrel on.....	6,785,355.73	7,322,205.17	536,849.44	
Brewers (special tax).....	5,262.49	4,472.96		789.53
Retail dealers in malt liquors (special tax).....	17,131.09	18,208.65	1,077.56	
Wholesale dealers in malt liquors (special tax).....	14,684.01	15,281.03	597.02	
Total	6,822,433.32	7,360,167.81	537,734.49	
OLEOMARGARINE.				
Oleomargarine, domestic and imported	135,694.90	115,358.60		20,336.30
Manufacturers of oleomargarine (special tax).....		500.00	500.00	
Retail dealers in oleomargarine (special tax).....	5,828.00	4,632.00		1,196.00
Wholesale dealers in oleomargarine (special tax).....	7,100.00	4,230.00		2,870.00
Total	148,622.90	124,730.60		23,892.30

Objects of taxation.	Amount of tax paid during first three months of fiscal year—		Increase.	Decrease.
	1889.	1890.		
BANKS, BANKERS, ETC.				
Bank circulation				
Notes of persons, State banks, towns, cities, etc., paid out	\$375. 25			\$375. 25
Total	375. 25			375. 25
MISCELLANEOUS.				
Penalties	22, 448. 46	\$12, 496. 95		9, 951. 51
Collections not otherwise herein provided for ..	956. 17	965. 76	\$9. 59	
Total	23, 404. 63	13, 462. 71		9, 941. 92
Aggregate receipts	31, 213, 718. 54	34, 684, 525. 74	3, 470, 807. 20	

COST OF COLLECTION.

The cost of collection for the past fiscal year, distributed among the different items of appropriation, was approximately as follows:

For salaries and expenses of collectors, including pay of deputy collectors, clerks, etc., and including expenses incident to enforcing the provisions of law taxing oleomargarine	\$1, 747, 360. 17
For salaries and expenses of revenue agents, surveyors of distilleries, gaugers, storekeepers, and miscellaneous expenses	2, 107, 637. 00
For paper for internal-revenue stamps	44, 563. 31
For expenses of detecting and punishing violations of internal-revenue laws	29, 138. 03
For salaries of officers, clerks, and employes in the office of Commissioner of Internal Revenue	257, 030. 14
Total	4, 185, 728. 65

The percentage of the cost of collection is a fraction less than 3.2 per cent., which is exactly the same as the percentage of cost for the fiscal year ended June 30, 1888. Owing to the great number of distilleries in operation during the last fiscal year, and the increased quantity of spirits produced, resulting in an increase of the taxes collected from that source, as compared with the receipts of the previous year, of more than \$5,000,000, as shown in the accompanying statements, the expenditures for the salaries of store-keepers, and the fees of gaugers were largely in excess of the amount estimated when the appropriation was made therefor. The result was, there were not funds enough to pay these officers in full for the month of June, 1889, and they have been paid up to the 8th of June only, leaving their accounts for the remainder of the month of June unpaid until an appropriation is made to cover this deficiency. The amount of this deficiency, as shown by accounts now on file, is \$107,637, and has been included in the cost of collection, as above stated, so that it appears that the increase in the cost of collection, as compared with the previous year, is in exact ratio with the increased collections.

As the provisions of section 3154, Revised Statutes, require the assignment of a store-keeper to every distillery warehouse established by law, and of sections 3287, 3295, and 3320, Revised Statutes, require the presence of a gauger at every distillery or rectifying establishment, whenever spirits are to be gauged, the employment of these officers was not only compulsory, but absolutely necessary to enable the proper officers

to collect the taxes on distilled spirits and protect the interests of the Government, even after it became evident that the appropriation for their payment was insufficient.

The statement of the cost of collection does not include the cost of printing internal-revenue stamps, the appropriation for which is made directly to the Bureau of Engraving and Printing, and is not under the control of this office.

GENERAL CONDITION OF THE SERVICE.

The offices of the several collectors of internal revenue have been subjected to rigid and careful examinations as often during the past fiscal year as was possible with the limited force of revenue agents at my command. Besides these examinations, during the past fiscal year and up to the date of this report, the offices of fifty-two collection districts have been transferred to new collectors, and at each of these transfers the accounts of the collectors have been checked up, and the condition of the district carefully examined. I regard the general condition of the service throughout the country as very satisfactory.

MISCELLANEOUS EXPENSES.

The act of Congress approved August 7, 1882, making provision for sundry civil expenses for the year ending June 30, 1883, required the Commissioner of Internal Revenue to make a detailed statement of all miscellaneous expenditures in the Bureau of Internal Revenue for which appropriation was made in that act. In accordance with this requirement, I submit the following detailed statement of miscellaneous expenses incurred:

Express charges on public money forwarded by collectors and deputy collectors to depository	\$4,028.42
Telegraphing on public business	570.48
Locks for distilleries	3,174.80
Hydrometers for use in gauging spirits	6,294.07
Gauging rods	101.00
Stationery for internal-revenue officers	12,988.52
Internal-revenue record for internal-revenue officers	2,399.96
Federal reporter for office of the Commissioner	10.00
Compensation of United States attorneys in internal-revenue cases allowed under sections 827 and 838, Revised Statutes	1,551.50
Traveling expenses of clerks under special orders of the Department	136.53
Expenses of seizures and sales by collectors	122.05
Total	31,377.33

REVENUE AGENTS' DIVISION.

Twenty revenue agents have been employed during the last fiscal year—one as chief of division in this office, twelve in charge of territorial divisions, three in the examination of the offices and accounts of collectors, and four in assisting agents in charge of divisions, and on special duty.

EXPENSES OF REVENUE AGENTS.

There have been expended from the appropriation for salaries and expenses of revenue agents during the year the following amounts:

Aggregate salary of agents	\$44,549.00
Aggregate amount for travelling expenses	31,517.87
Stationery furnished agents	189.26
Transportation over Pacific railroads	627.72
Total	76,883.85

WORK OF REVENUE AGENTS.

One thousand two hundred and fifty-three violations of internal-revenue law have been reported by revenue agents during the year, six hundred and fifty-nine persons have been arrested on their information, property to the value of \$137,404.76 has been reported by them for seizure, and \$94,606.53 for assessments for unpaid taxes and penalties. Two hundred and seventeen examinations of the accounts of collectors have been made and the condition of the offices reported upon by agents, and eleven transfers of collectors' offices under new appointment have been made under their supervision.

ILLICIT STILLS SEIZED.

The following statement shows the number of illicit stills seized, persons arrested, and casualties to officers and employés during the fiscal year ended June 30, 1889:

Districts.	Stills seized.		Number of persons arrested.	Casualties.	
	Destroyed.	Removed.		Officers or employés killed.	Officers or employés wounded.
Alabama.....	61	3	35		
Arkansas.....	2	3	1		
Colorado.....			1		
Connecticut.....		1			
Florida.....		1	1		
Georgia.....	97	43	116		
Second Kentucky.....	9		4		
Fifth Kentucky.....	4		4		
Seventh Kentucky.....	1		1		
Eighth Kentucky.....	36		15	1	
Louisiana.....	2	7	1		
First New York.....	1				
Fourth North Carolina.....	40	2	14		1
Fifth North Carolina.....	78	9	10		
Twenty-third Pennsylvania.....			1		
South Carolina.....	27	1	7		1
Second Tennessee.....	3		1		
Fifth Tennessee.....	13		18		
Sixth Virginia.....	13	7			
West Virginia.....	1		5		
First Wisconsin.....		1	1		
Total.....	388	78	236	*1	†2

*Deputy Marshal Russell Wireman.

†Deputy Collector E. B. Bouldin and Deputy Marshal O. F. Hightower.

STILLS SEIZED AND CASUALTIES TO OFFICERS AND EMPLOYÉS FOR THE LAST TEN YEARS.

	1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.	1888.	1889
Stills seized.....	969	756	464	397	377	245	564	456	518	466
Officers and employés killed.....	3	1	4	1		1			1	1
Officers and employés wounded.....	7	9	1		1		1	1	1	2

EXPENDITURES FOR THE DISCOVERY AND PUNISHMENT OF VIOLATORS OF LAW.

In accordance with the provisions of the act making the appropriation, the following detailed statement of expenditures for detecting and bringing to trial and punishment persons guilty of violating internal-revenue laws is submitted:

AMOUNT EXPENDED THROUGH REVENUE AGENTS FOR FISCAL YEAR 1889.

Name.	Amount.	Name.	Amount.
James S. Battle	\$5,239.01	S. Kirkpatrick	\$4,368.09
A. H. Brooks	4,550.94	John McKenna	398.49
E. M. Brown	2,172.09	A. C. McGlachlin	1,911.10
W. H. Chapman	3,744.87	William Somerville	3,024.06
George B. Clark	795.60	L. A. Thrasher	162.94
B. L. Cromwell	65.75	J. M. Tobin	435.38
H. P. Dunlap	4.00		
C. W. Eldridge	255.95	Total	27,815.13
J. H. Hurlburt	686.86		

AMOUNT EXPENDED THROUGH COLLECTORS OF INTERNAL REVENUE DURING THE FISCAL YEAR 1889.

Name.	District.	Amount.
J. T. McGraw	West Virginia	\$362.35
H. Shepperd	6th Virginia	4.29
W. H. Yarrowborough	4th North Carolina	39.00
	Total	405.64

RECAPITULATION.

Amount expended by revenue agents	\$27,815.13
Amount expended by collectors	405.64
Amount expended for rewards	839.47
Amount expended for miscellaneous purposes	77.79
Total expended	29,138.03

AMOUNT EXPENDED FROM APPROPRIATIONS NOT HERETOFORE REPORTED.

Name.	District.	Fiscal year.	Amount.
George B. Clark, revenue agent		1888	\$20.00
James S. Battle, revenue agent		1888	29.35
J. H. Hurlburt, revenue agent		1888	18.00
H. Shepperd, collector	Sixth Virginia	1888	364.00
Rewards under Circular 99		1888	65.89
Total			497.24

The accounts for expenditures under this appropriation are rendered monthly, with an itemized statement, and in all cases supported by proper subvouchers duly sworn to. These accounts pass through all the accounting offices in the Treasury Department, and are filed in the Register's office.

INCREASE OF THE NUMBER OF REVENUE AGENTS.

By the provisions of section 3152, Revised Statutes, the Commissioner of Internal Revenue was authorized to employ, whenever in his judgment the necessities of the service so required, competent agents, not exceeding at any time twenty-five in number, to be paid such compensation as he deemed proper. Section second of the act of March 1, 1879, empowered the Commissioner to employ agents to the number of thirty-five. The act of Congress making appropriation for the legislative, executive, and judicial expenses of the Government for the fiscal year ending June 30, 1885, reduced the number of agents from thirty-five to twenty, and limited their compensation to seven dollars per day, and instead of allowing them their actual and necessary hotel or board bills while absent from their homes on public business, provided in lieu thereof an allowance not exceeding three dollars per day.

I respectfully recommend that the Commissioner of Internal Revenue be authorized to employ agents not exceeding twenty-five in number, to be paid such compensation as he may deem proper, and which the Secretary may approve, together with their actual and necessary traveling expenses when engaged in the performance of their duties.

No officers connected with this Bureau render more valuable service or are more useful than experienced, intelligent, and efficient agents. Upon them the Commissioner is obliged to rely for information as to the efficiency and fidelity of the local officers and the general condition of the service in every collection district in the country. To see that the laws are properly enforced and that the local officers are faithful in the performance of their duties, agents are obliged to visit, not only every collection district, but every subdivision of the districts. Their duties are multitudinous and important. Experience has demonstrated that to discover and prevent frauds, to secure the faithful collection of the revenue and the equitable and proper enforcement of the law, the whole territory must be frequently and carefully canvassed by agents. Nearly all the more important violations of law are discovered and reported by them. With the present number it is often impracticable to assign more than one to a territorial division embracing several States. One agent can not efficiently perform the duties required of him in a division embracing so many collection districts.

The present number, in my opinion, is entirely insufficient for the work required. Three are absolutely necessary for the examination of collectors' accounts; three are constantly required for investigations and examinations which can not be made by local officers, for the occasional transfers of collectors' offices and for other special duties; one is necessarily assigned to duty in this office, leaving but thirteen available for the discovery and prevention of fraud and for the general work required of them all over the country.

I also recommend that the agents, when traveling on duty, be allowed, under the regulations of the Treasury Department, their actual and necessary traveling expenses, including hotel or board bills, when absent from their homes. The present method of commuting hotel bills by a per diem allowance not exceeding \$3 has not, as a matter of economy in the public expenditures or as the means of obtaining the best results from the expenditures made, in my opinion, proved to be a wise restriction. It operates unequally and unjustly upon the agents according to the duties or the localities to which they are assigned.

ESTIMATED EXPENSES FOR NEXT FISCAL YEAR.

I estimate the expenses of the Internal Revenue Service for the fiscal year ending June 30, 1891, as follows:

For salaries and expenses of collectors, including pay of deputy collectors and clerks, and expense of enforcing the act of August 2, 1886, taxing oleomargarine, and the act of August 4, 1886, imposing on the Government the expense of the inspection of tobacco exported.....	\$1, 800, 000
For salaries and expenses of twenty revenue agents, for surveyors, for fees and expenses of gaugers, for salaries of store-keepers, and for miscellaneous expenses.....	2, 100, 000
For paper for internal revenue stamps.....	50, 000
For detecting and bringing to trial and punishment persons guilty of violating the internal revenue laws, including payment for information and detection.....	50, 000
For salaries of officers, clerks, and employes in the office of the Commissioner of Internal Revenue.....	261, 590
For expenses incident to the enforcement of the act of October 12, 1888, for the prevention of the manufacture and sale of adulterated foods and drugs in the District of Columbia, which provides for the analysis of such articles under the direction of the Commissioner of Internal Revenue.....	5, 000
Total.....	4, 266, 590

SCALE OF SALARIES OF COLLECTORS.

The recommendations made for the salaries of collectors are based upon an estimate of their probable collections according to the following scale, with the qualification that if the actual collections should vary from the amounts estimated the salaries will be re-adjusted at the end of the fiscal year:

For collection of—	Salary.	For collection of—	Salary.
\$25, 000 or less.....	\$2, 000	\$375, 001 to \$425, 000.....	\$3, 375
25, 001 to \$37, 500.....	2, 125	425, 001 to 475, 000.....	3, 500
37, 501 to 50, 000.....	2, 250	475, 001 to 550, 000.....	3, 625
50, 001 to 75, 000.....	2, 375	550, 001 to 625, 000.....	3, 750
75, 001 to 100, 000.....	2, 500	625, 001 to 700, 000.....	3, 875
100, 001 to 125, 000.....	2, 625	700, 001 to 775, 000.....	4, 000
125, 001 to 175, 000.....	2, 750	775, 001 to 850, 000.....	4, 125
175, 001 to 225, 000.....	2, 875	850, 001 to 925, 000.....	4, 250
225, 001 to 275, 000.....	3, 000	925, 001 to 1, 000, 000.....	4, 375
275, 001 to 325, 000.....	3, 125	1, 000, 001 and upwards.....	4, 500
325, 001 to 375, 000.....	3, 250		

OFFICIAL FORCE.

The force connected with this Bureau during the fiscal year which ended June 30, 1889, in the various districts throughout the United States, as re-organized under the executive order of May 21, 1887, was sixty-three collectors, who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
31.....	\$4, 500	4.....	\$3, 750	5.....	\$3, 000
1.....	4, 375	3.....	3, 625	2.....	2, 875
1.....	4, 250	1.....	3, 500	5.....	2, 750
1.....	4, 125	2.....	3, 250	2.....	2, 625
3.....	4, 000	2.....	3, 125		

There were also employed nine hundred and sixty-five deputy collectors, who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
22	\$2,000	165	\$1,200	2	\$480
11	1,900	127	1,100	1	425
33	1,800	1	1,050	12	400
1	1,750	135	1,000	3	360
10	1,700	2	950	27	300
31	1,600	64	900	3	250
2	1,550	4	850	2	240
59	1,500	25	800	8	200
8	1,450	1	750	4	150
123	1,400	7	700	5	120
1	1,350	22	600		
35	1,300	9	500		

There were also employed in the offices of the different collectors one hundred and eighty-five clerks, who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
1	\$1,800	9	\$1,150	9	\$700
2	1,600	7	1,100	2	650
3	1,500	29	1,000	11	600
9	1,400	33	900	1	500
4	1,300	19	800	1	400
1	1,250	5	750		
37	1,200	2	720		

Also twenty-nine porters, messengers, or janitors who received per annum salaries, as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
6	\$600	2	\$360	1	\$120
3	500	5	300	3	100
2	480	2	200	1	75
1	450	1	150		
1	400	1	144		

STORE-KEEPERS, GAUGERS, ETC.

There were also employed 570 gaugers, who received fees not to exceed \$5 per day; 536 store-keepers and 884 store-keeper and gaugers, whose pay did not exceed \$4 per diem, and 6 distillery surveyors. All the foregoing officers are paid only when actually employed.

The pay of store-keepers and storekeeper and gaugers assigned to distilleries whose registered daily capacity is 20 bushels or less is fixed by law at \$2 per diem. The pay of those assigned to larger distilleries has been graded according to the following scale:

Compensation for storekeeper and gaugers, and storekeepers assigned to distilleries having a surveyed daily capacity exceeding 20 bushels and not exceeding 40 bushels, \$3 per day; compensation of those assigned to distilleries having a surveyed daily capacity exceeding 40 bushels and not exceeding 60 bushels, \$3.50 per day; compensation of those assigned to distilleries having a surveyed daily capacity exceeding 60 bushels, \$4 per day.

CONDITION OF THE OFFICE.

At the close of the year ended June 30, 1889, 199 officers, clerks, messengers, and laborers were employed in this Bureau, and the aggregate amount paid during the year for their salaries was \$257,030.14.

During the year ended June 30, 1888, 193 persons were employed and the aggregate payment on account of their salaries was \$252,637.16. The difference in the amounts paid for salaries arises from the fact that during the year ended June 30, 1888, a number of vacancies existed in the official force of the office, which were not filled until after that date.

The work of the office is kept fully up to date, and has been carefully and accurately performed.

I am indebted to the officers, clerks, and employes for this gratifying state of affairs, which is due to the diligence, promptitude, and accuracy with which they have performed their duties.

Referring to my estimate for salaries of officers, clerks, etc., for this Bureau, for the fiscal year ending June 30, 1891, I would state that there are at present twelve clerks carried on the rolls of this office, and paid from its appropriation, who are detailed for duty in other offices of this Department, viz:

1 clerk of class 3.....	\$1,600.00
2 clerks " 2.....	2,800.00
1 clerk " 1.....	1,200.00
3 clerks " E.....	3,000.00
5 " " D.....	4,500.00

Making an aggregate of salaries paid of..... \$13,100.00

The services of these clerks can be permanently dispensed with by this office, and I would suggest that they be transferred to the offices where they are now employed. If this be done the appropriation asked for by me may be correspondingly reduced.

* * * * *

SALARIES.

I have the honor to recommend that Congress appropriate, for the fiscal year ending June 30, 1891, the sum of \$261,990 as salaries for the following officers, clerks, and employes in this Bureau:

One Commissioner, at.....	\$6,000
One Deputy Commissioner, at.....	3,600
One chemist, at.....	2,500
One microscopist, at.....	2,500
Two heads of division, at.....	2,500
Five heads of division, at.....	2,250
One superintendent of stamp vault, at.....	2,000
One stenographer, at.....	1,800
Twenty-four clerks, at.....	1,800
Twenty-four clerks, at.....	1,600
Thirty-four clerks, at.....	1,400
Twenty-four clerks, at.....	1,200
Thirteen clerks, at.....	1,000
Forty clerks, at.....	900
Two messengers, at.....	840
Fourteen assistant messengers, at.....	720
Thirteen laborers, at.....	660

An aggregate of 201 persons.

I also recommend the appropriation of the sum of \$2,500 as salaries for one stamp agent at \$1,600, and one counter at \$900, the same to be re-imbursed by the stamp manufacturers, as provided by the act of August 5, 1882.

STAMP DIVISION.

STATEMENT SHOWING NUMBER, KIND, AND VALUE OF INTERNAL-REVENUE STAMPS
ISSUED FOR THE FISCAL YEAR ENDED JUNE 30, 1889.

Class of stamps.	Number.	Value.
Tax-paid	1,701,300	\$78,506,280.00
Exportation, spirits	58,000	5,800.00
Other than tax-paid	4,272,400	
Tobacco and snuff	369,682,505	21,242,285.81
Exportation, tobacco	84,400	
Cigar and cigarette	262,199,647	12,428,914.70
Exportation, cigars	6,000	
Special-tax	877,380	8,817,356.00
Fermented liquors	74,718,400	25,279,150.00
Brewers' permits	106,400	
Oleomargarine	1,075,800	827,444.00
Exportation, oleomargarine	105,600	
Tin-foil for tobacco, issued by stamp agent at New York	28,497,360	142,867.00
Documentary, issued for stamping documents under section 3422 Re- vised Statutes	12	14.50
Total	763,385,204	147,250,112.01

REDEMPTION OF CHECK STAMPS.

From July 1, 1888, to June 30, 1889, there were received for redemption 66 claims for check and proprietary stamps, aggregating \$143.54.

As the time fixed by law for the redemption of these stamps expired June 30, 1886, the claims were rejected and returned.

At the close of the fiscal year ended June 30, 1889, there remained undisposed of 78 claims. Some of these are made up without the stamps being returned, and others consist simply of the stamps with no accompanying claim, in many instances it being impossible to determine the ownership. These claims and the accompanying stamps have been deposited in one of the vaults for safe-keeping.

MANUFACTURE OF STAMP PAPER.

Under date of June 15, 1889, by means of advertising in the newspapers, sealed proposals were invited for furnishing the Bureau with paper, of the prescribed weight and finish, to be used in printing United States internal-revenue stamps for the fiscal year ending June 30, 1890. Three bids were obtained in response, and these were opened and considered July 15, 1889. After consultation by the committee and proper test of the samples of paper furnished with each of the several bids, the contract was awarded July 23, 1889, to the Fairchild Paper Company, of Boston, Mass., at the rate of 6.3 cents per pound, the price stated covering all expenses for manufacture of paper and its transportation to the Treasury Department. Under the contract for 1888-'89, the cost of paper manufactured and delivered for same use was 6.7 cents per pound.

The contract for the present year was executed July 25, 1889, and provides for the manufacture of about 450,000 pounds. It is believed that amount will be ample for all demands of the current year. The manufacture of paper was commenced August 13, 1889.

PRODUCTION OF STAMPS.

During the past fiscal year all internal-revenue stamps were produced at the Bureau of Engraving and Printing with the exception of those imprinted on tinfoil wrappers, which were printed by John J. Crooke Co., of New York City, under a contract which provides that the imprinting of such stamps shall be without cost to the Government, the contractor receiving such remuneration from the manufacturers of tobacco as may be agreed upon by them. The contractor also re-im-burses to the United States the sum of \$2,500 paid for the salaries of one stamp agent and one counter.

OFFICIAL COUNT OF STAMPS IN STAMP VAULT.

Two official counts of the internal-revenue stamps contained in the stamp vault were made during the fiscal year ended June 30, 1889, by committees appointed by the honorable Secretary of the Treasury. The first count was completed January 10, 1889, and the second March 30, 1889.

Both counts were found to agree exactly with the balances indicated by the books of the stamp division. In closing their report to the honorable Secretary of the Treasury upon the last count the committee said:

The result of this and previous examinations of the stamp vault made by this committee demonstrates that more than a billion of stamps have been handled by the stamp division without a single error.

The committee also commended very highly the system of checks and balances employed in this division.

TOBACCO DIVISION.

The aggregate amount of taxes collected from tobacco during the last fiscal year was \$31,866,860.42. This amount includes internal-revenue taxes paid by stamps on imported manufactured tobacco, snuff, cigars, and cigarettes.

The increase of collections for the last fiscal year over those for the previous fiscal year, was from—

Manufactured tobacco.....	\$922,850.89
Snuff.....	50,130.44
Cigars and cheroots.....	67,976.97
Cigarettes.....	144,467.63
Total increase of collections.....	1,185,425.93

The increase in the quantity of tobacco and snuff and in the number of cigars and cigarettes for the last fiscal year over those taxed during the previous fiscal year was:

Manufactured tobacco.....	pounds..	11,535,636
Snuff.....	do.....	626,631
Total.....	do.....	12,162,267
Cigars.....	number..	22,658,990
Cigarettes.....	do.....	288,789,260
Total.....	do.....	311,448,250

The export account shows an increase in manufactured tobacco of

118,183 pounds; an increase in the number of cigars exported of 266,700; and an increase in the number of cigarettes exported of 65,909,950.

The number of cigars imported during the fiscal year ended June 30, 1889, was 90,087,407. The value of the manufactured tobacco imported was \$70,353.

COMPARATIVE STATEMENT.

The following exhibit shows in detail the receipts for the fiscal year ended June 30, 1889, from each particular source of the tobacco tax, as compared with those for the previous fiscal year:

RECEIPTS FROM TOBACCO AND SNUFF.

Manufactured tobacco	\$17,076,899.94
Snuff	645,089.57
Total for year ended June 30, 1889	17,721,989.51
Total for year ended June 30, 1888	16,749,008.18
Increase in collections	972,981.33

The increase in collections from chewing and smoking tobacco was \$922,850.89, and from snuff \$50,130.44.

RECEIPTS FROM CIGARS AND CIGARETTES.

Cigars and cheroots	\$11,602,156.92
Cigarettes	1,075,830.68
Total for year ended June 30, 1889	12,677,987.60
Total for year ended June 30, 1888	12,465,543.00
Increase in collections	212,444.60

Of this increase \$67,976.97 was on cigars and \$144,467.63 was on cigarettes.

RECEIPTS FROM SPECIAL TAXES.

Manufacturers of cigars	\$120,195.53
Increase, manufacturers of cigars	3,797.44
Manufacturers of tobacco	5,128.25
Increase, manufacturers of tobacco	3.25
Dealers in manufactured tobacco	1,280,015.93
Increase, dealers in manufactured tobacco	11,721.04
Peddlers of tobacco	12,701.88
Decrease, peddlers of tobacco	414.65
Leaf dealers	48,841.72
Increase, leaf dealers	3,895.89

PRODUCTION OF TOBACCO, SNUFF, CIGARS, AND CIGARETTES.

The production of tobacco, snuff, cigars, and cigarettes for the fiscal year ended June 30, 1889, computed from the receipts from stamps sold for all such goods as were put on the market for consumption, together with those removed in bond for export, and including importations, was:

TOBACCO AND SNUFF.

	Pounds.
Tobacco	213,461,249
Snuff	8,063,620
Total tobacco and snuff taxed	221,524,869
Tobacco and snuff exported	13,622,410
Total production for fiscal year 1889	235,147,279
Total production for fiscal year 1888	222,866,329
Total increase over fiscal year 1888	12,280,450

The increase of taxed tobacco and snuff over fiscal year 1888 was 12,162,267 pounds; of tobacco exported, 118,183 pounds.

CIGARS AND CIGARETTES.

	Number.
Cigars and cheroots.....	3,867,385,640
Cigarettes.....	2,151,515,360
Total taxed.....	6,018,901,000
Cigars exported.....	1,699,325
Cigarettes exported.....	246,679,750
Total product for fiscal year 1889.....	6,267,280,075
Total product for fiscal year 1888.....	5,889,655,175
Increase.....	377,624,900

The increase of taxed cigars was 22,658,990; of taxed cigarettes, 288,789,260; of cigars exported, 266,700; and of cigarettes exported, 65,909,950.

SPECIAL-TAX PAYERS.

Special tax year ended April 30, 1889.

Manufacturers of tobacco.....	992
Manufacturers of cigars and cigarettes.....	20,684
Peddlers of tobacco.....	1,660
Dealers in leaf tobacco.....	3,831
Dealers in leaf tobacco, not exceeding 25,000 pounds.....	1,041
Retail dealers in leaf tobacco.....	1
Dealers in manufactured tobacco.....	590,013
Total.....	618,132
Special-tax payers previous fiscal year, as computed.....	554,402
Increase during special-tax year 1889.....	63,730

The apparent increase in number of special-tax payers is not an actual increase, as the number obtained for previous years has been found on the computation that each paid special tax for a full year, as shown by the receipts from the sale of special-tax stamps, while for the special-tax year 1889 the actual number has been obtained by direct report from the collectors of internal revenue.

THE TABULAR STATEMENTS.

In the tables annexed will be found statements showing the manner in which the manufacturing is distributed through the different States, the number of persons and firms engaged in each of the two branches of manufacturing, the quantity of different kinds of material used, and the quantity and kind of products manufactured. These tables are compiled from the reports received from collectors of internal revenue of the transactions of manufacturers in their several districts for the calendar year ended December 31, 1888, a period of time differing from the fiscal year, which will account for any apparent discrepancies between them and the previous part of the report relating to tobacco.

STATEMENT SHOWING THE NUMBER OF CIGAR MANUFACTURERS' ACCOUNTS REPORTED, THE NUMBER OF CIGARS AND CIGARETTES REPORTED MANUFACTURED DURING THE CALENDAR YEAR 1888, AND THE QUANTITY OF TOBACCO USED THEREIN.

State.	Dis- tricts.	No. of ac- counts.	Pounds of to- bacco used.	Cigars manu- factured.	Cigarettes man- ufactured.
Alabama.....	1	45	87, 762	4, 351, 445	4, 650
Arkansas.....	1	27	55, 663	2, 480, 445	.....
California.....	2	408	2, 747, 177	133, 733, 415	3, 419, 560
Colorado.....	1	152	229, 238	11, 622, 910	.....
Connecticut.....	1	404	962, 053	40, 655, 807	.....
Florida.....	1	220	2, 356, 915	117, 516, 650	1, 053, 220
Georgia.....	1	28	42, 795	1, 913, 275	.....
Illinois.....	4	1, 585	3, 111, 414	191, 567, 873	156, 090
Indiana.....	2	573	1, 102, 882	47, 089, 150	.....
Iowa.....	2	340	1, 004, 212	47, 435, 611	.....
Kansas.....	1	262	397, 453	18, 265, 005	.....
Kentucky.....	5	259	586, 417	30, 753, 075	.....
Louisiana.....	1	142	843, 747	33, 193, 616	46, 941, 855
Maryland.....	1	874	2, 295, 359	90, 075, 512	143, 647, 140
Massachusetts.....	1	632	2, 048, 284	93, 820, 143	210, 200
Michigan.....	2	708	1, 965, 304	94, 379, 072	.....
Minnesota.....	1	200	622, 374	32, 590, 765	.....
Missouri.....	2	744	1, 272, 810	59, 453, 189	78, 000
Montana.....	1	31	46, 427	2, 217, 150	.....
Nebraska.....	1	161	389, 439	18, 685, 675	.....
New Hampshire.....	1	137	238, 040	10, 651, 532	.....
New Jersey.....	2	889	1, 411, 530	63, 279, 877	336, 100
New Mexico.....	1	7	5, 246	216, 575	.....
New York.....	6	5, 581	26, 842, 855	1, 108, 404, 661	906, 998, 780
North Carolina.....	2	31	2, 140, 994	2, 622, 495	564, 542, 050
Ohio.....	4	1, 588	5, 942, 188	294, 871, 159	13, 641, 900
Oregon.....	1	64	79, 100	3, 574, 855	.....
Pennsylvania.....	4	4, 876	18, 796, 201	944, 711, 608	19, 100
South Carolina.....	1	18	16, 917	797, 910	.....
Tennessee.....	2	47	101, 780	4, 838, 755	.....
Texas.....	2	60	102, 462	4, 730, 578	.....
Virginia.....	2	199	2, 484, 022	44, 966, 938	530, 842, 000
West Virginia.....	1	114	836, 095	46, 928, 300	.....
Wisconsin.....	2	650	1, 702, 274	65, 787, 270	.....
Total.....	63	22, 655	82, 866, 929	3, 668, 162, 486	2, 211, 900, 645

STATEMENT OF THE NUMBER OF TOBACCO FACTORIES IN EACH STATE, THE AGGREGATE QUANTITY OF LEAF-TOBACCO AND OTHER MATERIAL USED, AND THE AGGREGATE QUANTITIES OF THE DIFFERENT KINDS OF MANUFACTURED TOBACCO PRODUCED DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1888, TOGETHER WITH A STATEMENT OF THE QUANTITY OF MANUFACTURED TOBACCO ON HAND AT THE COMMENCEMENT AND AT THE CLOSE OF THE YEAR, THE QUANTITY TO BE ACCOUNTED FOR, THE QUANTITY REMOVED IN BOND FOR EXPORT, THE TOTAL SALES REPORTED, AND THE AMOUNT OF TAXES PAID.

States.	Facto- ries.	Materials used in manufacturing tobacco.							
		Leaf.	Scraps.	Stems.	Licorice.	Sugar.	Other materials.	In process.	Total.
	No.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
Alabama	1	8,030			199				8,229
Arkansas	5	98,459	650		4,696	10,440	283	278	114,804
California	5	99,034	2,522		1,393		300	2,900	106,149
Georgia	10	112,828			4,541	2,081	636	5,141	125,227
Illinois	23	3,161,416	623,149	9,647	127,950	488,149	240,970	243,711	4,894,992
Indiana	15	43,924	6,694		136	559	102	180	51,595
Iowa	1	235,900	14,003	61,832	2,385	13,966		15,102	343,188
Kansas	1	16,890	3,342		40		359	12,062	32,693
Kentucky	78	14,199,532	50,498		2,646,742	2,118,831	1,103,814	307,792	20,427,229
Louisiana	41	2,172,190	10,510		35,153	33,687	11,955	22,852	2,286,347
Massachusetts	5	129,279	6,779	15,524	9,062	5,501	4,029	66,424	236,598
Maryland	12	10,270,487	1,072,796	677,657	227,426	434,191	411,601	1,075,820	14,169,978
Michigan	7	6,429,928	618,537	547,675	621,859	937,608	399,114	386,921	9,941,642
Minnesota	8	11,975	6,547	25,735	1,794	2,140	1,389		49,580
Missouri	58	31,952,850	1,090,127	2,451,243	8,585,803	4,875,599	1,188,815	468,796	50,613,233
New Jersey	11	18,718,515	968,297	591,634	3,535,612	3,018,600	1,562,636	1,948,418	30,343,712
New York	107	13,306,917	2,252,354	95,047	883,919	812,019	864,282	732,126	18,946,664
North Carolina	222	18,698,615	425,444	47,407	830,794	460,193	292,029	1,735,076	22,549,558
Ohio	36	11,105,026	235,164	410,430	2,589,511	2,261,124	451,276	344,006	17,396,546
Pennsylvania	32	4,080,368	97,521	31,526	44,736	73,619	72,336	231,962	4,632,088
South Carolina	4	21,947	229	41	1,327		15	26,398	
Tennessee	52	1,774,922	20,604	7,501	90,742	59,849	4,420	66,590	2,024,628
Texas	3	13,142			352	570		3,293	17,387
Virginia	158	43,627,591	735,200	14,439	3,026,290	2,776,581	1,939,031	1,128,406	53,247,588
West Virginia	11	969,130	1,436,823	664	43,551	8,835			2,479,003
Wisconsin	8	3,989,765	59,910	726,836	62,590	301,408	168,916	150,423	5,459,848
Total	914	185,268,700	9,737,700	5,714,847	23,438,633	18,695,550	8,718,308	8,951,116	260,524,854

STATEMENT OF THE NUMBER OF TOBACCO FACTORIES IN EACH STATE, ETC.—Continued.

States.	Tobacco manufactured.										
	Tobacco and snuff produced.					Tobacco on hand January 1, 1888.	Total tobacco.	Unsold January 1, 1889.	Exported.	Sold.	Value of stamps used.
	Plug.	Fine-cut chewing.	Smoking.	Snuff.	Total.						
	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	
Alabama.....			888	5,182	6,070		6,070			6,070	\$485.60
Arkansas.....	68,814		18,898		87,712	17,562	105,274	34,784	7	70,481	5,638.48
California.....			89,262		89,262	17,232	106,494	9,204	18,125	79,165	6,333.20
Georgia.....	86,411		14,059	353	100,823	119,104	219,927	80,780	308	138,839	11,107.12
Illinois.....	197,688	1,098,739	3,041,322	69,394	4,407,143	50,810	4,457,953	54,520	1,259	4,402,274	352,181.92
Indiana.....	1,551		8,102	31,778	41,431	34,587	76,018	27,212	180	48,626	3,890.08
Iowa.....		39,960	284,630		324,590	6,228	330,818	10,918		319,900	25,592.00
Kansas.....	10,508		7,330		17,838	11,522	29,360	11,058		18,302	1,464.16
Kentucky.....	14,518,160	421,251	1,197,035	258,965	16,395,411	986,916	17,382,327	1,029,943	20,031	16,332,353	1,306,588.24
Louisiana.....			1,779,822	31,694	1,811,516	342,643	2,154,159	342,908	87,511	1,723,740	137,899.20
Massachusetts.....	130,581		200	48,760	179,541	430	179,971	608	5,523	173,840	13,907.20
Maryland.....	2,442,671	506,134	8,483,571	648,229	12,140,615	385,716	12,526,351	394,970	23,019	12,108,342	968,667.36
Michigan.....	592,617	3,259,380	5,544,795	2,145	9,398,937	24,821	9,423,758	11,844	3,043	9,408,871	752,709.68
Minnesota.....		7,570	43,191		50,761	19,050	69,811	27,165	3,001	39,645	3,171.60
Missouri.....	36,009,198	210,693	4,478,664	1,287,359	41,985,914	1,735,528	43,721,442	2,150,640	1,233,294	40,337,508	3,227,000.64
New Jersey.....	11,835,044	4,251,168	6,139,320	1,400,846	23,626,378	59,082	23,685,460	65,660	220,490	23,389,310	1,871,144.80
New York.....	2,462,263	3,166,525	10,363,900	75,681	16,068,369	84,936	16,153,305	202,022	2,154,008	13,797,275	1,103,782.00
North Carolina.....	12,384,569		4,407,110	40,570	16,832,249	7,162,686	23,994,935	6,014,378	130,748	17,849,809	1,427,984.72
Ohio.....	11,631,736	503,111	2,455,398	14,206	14,604,451	637,238	15,241,689	864,599	4,669	14,372,421	1,149,793.68
Pennsylvania.....	304	55,020	2,628,090	976,365	3,659,779	93,469	3,753,248	98,197	1,952	3,653,099	292,247.92
South Carolina.....	17,488		1,538		19,026	42,609	61,635	42,732	595	18,308	1,464.64
Tennessee.....	1,144,907	510	117,820	214,285	1,477,522	947,807	2,425,329	818,679	3,226	1,603,324	128,265.92
Texas.....	7,267		5,083		12,350	2,143	14,493	2,382	463	11,648	931.84
Virginia.....	37,011,355		1,339,792	337,725	38,688,872	9,019,428	47,708,300	7,705,370	10,038,192	29,964,738	2,397,179.04
West Virginia.....	5,725		2,267,270		2,272,995	74,924	2,347,919	71,138	529	2,276,252	182,100.16
Wisconsin.....	2,855	940,334	4,106,961	3,311	5,053,461	45,189	5,098,650	71,898	3,038	5,023,714	401,897.12
Total.....	130,561,712	14,520,395	58,824,051	5,446,858	209,353,016	21,921,660	231,274,676	20,143,611	13,963,211	197,167,854	15,773,428.32

COMMISSIONER OF INTERNAL REVENUE.

DIVISION OF LAW.

REPORTS OF DISTRICT ATTORNEYS.

The following is an abstract of reports of district attorneys for the fiscal year 1888-'89 of internal revenue suits and prosecutions pending, commenced, and disposed of:

Suits and prosecutions.	Number of criminal actions.	Number of civil actions <i>in personam</i> .	Number of actions <i>in rem</i> .	Total.
Pending July 1, 1888.....	2,906	245	38	3,189
Commenced during fiscal year 1889.....	5,819	110	24	5,953
Total.....	8,725	355	62	9,142
Decided in favor of United States:				
Judgments and costs paid.....	413	29	7	449
Judgments and costs not paid.....	2,924	100	3	5,027
Total.....	3,337	129	10	3,476
Settled by compromise.....	62	7	11	80
Decided against the United States.....	1,011	7	6	1,024
Dismissed, abandoned, consolidated, etc.....	1,445	30	9	1,484
Total suits disposed of.....	5,855	173	36	6,064
Pending July 1, 1889.....	2,870	182	26	3,078
Wherein sentences are suspended.....	685			685

Recoveries of judgments, costs taxed, etc.	Fines, etc.	Principal.	Costs.	Total.
Amount of judgments recovered and costs taxed in criminal actions.....	\$246,683.03		\$160,871.25	\$407,554.28
Amount of judgments recovered and costs taxed in civil actions <i>in personam</i>		\$142,836.28	2,002.87	144,839.15
Amount of judgments recovered and costs taxed in actions <i>in rem</i>		3,306.73	2,105.26	5,411.99
Amount paid to collectors in criminal actions.....	32,177.36		22,910.02	55,087.38
Amount paid to collectors in civil suits <i>in personam</i>		5,032.84	1,261.52	6,294.36
Amount paid to collectors in actions <i>in rem</i>		12,005.29	2,235.73	14,241.02

OFFERS IN COMPROMISE.

The following statement shows the number of offers in compromise and action thereon under section 3229, R. S., for the fiscal year ended June 30, 1889, with amount of tax, assessable penalty, and specific penalty accepted:

Months.	Compromise cases.		Amount of tax accepted.	Amount of assessable penalty accepted.	Amount of specific penalty accepted.
	Received.	Offers accepted and sent to Secretary for approval.			
1888.					
On hand July 1.....	8				
July.....	38	12	\$1,275.34	\$85.99	\$4,757.13
August.....	34	56	15.48	7.29	1,057.10
September.....	32	10			274.50
October.....	37	50	115.00		1,798.00
November.....	15	22	21.75		816.00
December.....	23	20	257.50	46.25	1,041.00
1889					
January.....	29	26			3,480.00
February.....	31	29	2,265.00		3,602.67
March.....	31	34	302.30		1,001.00
April.....	28	30	4.50		1,116.96
May.....	27	21	3,024.00		5,095.65
June.....	33	12			160.00
Offers rejected or withdrawn.....		14			
On hand July 1.....		30			
Total.....	366	366	7,280.87	139.53	24,200.01

RECAPITULATION.

Tax.....	\$7,280.87
Assessable penalty.....	139.53
Specific penalty.....	24,200.01
Total.....	31,620.41

STATEMENT OF CASES COMPROMISED IN THE QUARTER ENDED SEPTEMBER 30, 1889.

Months.	Compromise cases.		Amount of tax accepted.	Amount of assessable penalty accepted.	Amount of specific penalty accepted.
	Received.	Offers accepted and sent to Secretary for approval.			
1889.					
On hand July 1	30				
July	44	48	\$171. 90		\$772. 00
August	45	45	530. 00		1, 160. 50
September	24	24	245. 83	\$22. 93	291. 00
Offers rejected or withdrawn		10			
On hand October 1		16			
Total	143	143	947. 73	22. 93	2, 223. 50

RECAPITULATION.

Tax.....	\$947.73
Assessable penalty.....	22.93
Specific penalty.....	2,223.50
Total.....	3,194.16

REPORT ON THE FINANCES.

ABSTRACT OF SEIZURES.

Seizures of property for violation of internal-revenue laws during the year ended June 30, 1889, were as follows:

Articles.	Quantities.	Values.
Distilled spirits	galls..	45, 164
Tobacco	lbs..	3, 035
Cigars	No.	45, 903
Miscellaneous property		136, 747. 00
Total		163, 109. 00

ABSTRACT OF PROPERTY SEIZED FOR VIOLATIONS OF INTERNAL REVENUE LAWS
DURING THE MONTHS OF JULY, AUGUST, AND SEPTEMBER, 1889.

States and Territories.	Distilled spirits.		Cigars.		Tobacco.		Miscellaneous property.
	Gallons.	Value.	Number.	Value.	Pounds.	Value.	Value.
Arkansas	48	\$48. 00					\$233. 00
Alabama	30	35. 00					10. 00
California	100	130. 00	9, 700	\$116			19, 742. 49
Georgia	288	195. 00					2, 132. 00
Illinois							218. 47
Indiana	20	10. 00					
Iowa							100. 00
Kentucky	802	832. 77					1, 312. 00
Massachusetts	102	35. 00					
Michigan	230	230. 00					5. 00
Nebraska	270	332. 00					
New York	419	150. 00	600	6			
North Carolina	11, 294	1, 646. 00	22, 550	128	4, 858	\$418	4, 558. 00
New Jersey	2	2. 00					30. 00
Pennsylvania	294	325. 00					
South Carolina	224	226. 00					70. 00
Tennessee	1, 291	1, 337. 00			600	101	685. 00
Virginia	5, 185	5, 191. 00					2, 210. 00
	20, 599	10, 724. 77	32, 850	250	5, 458	519	31, 305. 96

DIRECT TAX.

SCHOOL FARMS.

The act of March 2, 1889, extended the time for the redemption of "school farms" in Beaufort County, S. C., owned by the United States, by virtue of proceedings under the direct tax laws, for one year from the passage of the act.

RELEASES GRANTED.

There have been released, up to the present time, to the original owners of these lands, or their heirs at law, devisees, or grantees, under the provisions of the act of March 3, 1887, as amended by the act of March 2, 1889, 2,439.61 acres included in twenty-one different releases.

The amount paid to redeem these lands, including the refund of surplus proceeds already paid, was \$796.17.

After the expiration of the time allowed for redemption it will be the duty of the Commissioner to sell, at public auction, the lands not redeemed.

ABATEMENT CLAIMS.

On the 1st of July, 1888, there were pending 95 claims for abatement of assessed taxes, amounting to \$8,560.98, and during the year 2,996 claims, amounting to \$408,960.88, were presented. Of these, 2,137 claims, amounting to \$285,580.58, have been allowed by this office, and 766 claims, amounting to \$97,620.01, have been rejected or returned for amendment. This left 188 claims for abatement still pending on the 30th of June, 1889, amounting to \$34,321.27.

Since that date and up to the 1st of October, 653 other claims have been filed, amounting to \$128,715.48; 481 claims have been allowed amounting to \$53,345.34, and 155 claims rejected or returned for amendment, amounting to \$41,541.02, and on the 1st day of October, 1889, 205 claims for abatement were pending, amounting to \$68,150.39.

REBATE CLAIMS.

Three claims for the rebate of the tax on tobacco and cigars which had been previously disallowed, amounting to \$122.35, were reconsidered and allowed during the fiscal year ending June 30, 1889. No claims of this character were received during the year, and none are now pending.

REFUNDING CLAIMS.

On the 1st of July, 1888, there were pending 224 claims for the refunding of taxes collected, amounting to \$220,629.05, and during the year 167 other claims, amounting to \$32,570.57 were presented, and one rejected claim amounting to \$3,150 was reconsidered. Of these, 107 claims, amounting to \$13,264.89, have been allowed, and 84 claims, amounting to \$9,498.28, have been rejected or returned for amendment. This left 201 claims for refunding still pending on the 30th of June, 1889, amounting to \$233,586.45.

Since that date, and up to the 1st of October, 1889, 53 other claims have been received, amounting to \$10,318.34. Of these, 19 claims have been allowed, amounting to \$1,246.86, and 31 have been rejected or returned for amendment, amounting to \$7,363.59, and on the 1st of October, 1889, 204 claims for refunding were pending, amounting to \$235,294.34.

SALES OF REAL PROPERTY ACQUIRED UNDER THE INTERNAL-REVENUE LAWS.

STATEMENT OF SALES OF REAL PROPERTY ACQUIRED UNDER THE INTERNAL-REVENUE LAWS, OF WHICH THE PURCHASERS RECEIVED QUIT-CLAIM DEEDS, DURING THE FISCAL YEAR 1888-'89.

Date of sale.	When acquired.	From whom acquired.	Realty sold, and where situated.	Amount sold for.
June 12, 1888	Jan. 12, 1871	George J. Stephens ..	Five tracts, about 500 acres land in Green County, Va.	\$500.00
Aug. 15, 1888	Apr. 10, 1880	Joseph Black	Lot No. 563, West Forty-seventh street, New York City.	5,800.00
Feb. 8, 1889	July 10, 1884	John Quarles	Lot 225, in the Twenty-fifth district of Georgia, second section of Gilmer County, and 5 acres of lot No. 226.	25.00
May 15, 1889	Apr. 7, 1883	R. M. Leftwich	125 acres, near Lithonia, in DeKalb County, Ga.	360.00
			Total	6,685.00

DIVISION OF DISTILLED SPIRITS.

The statements under the above heading relating to the fiscal year ended June 30, 1889, exhibit the number of grain, molasses, and fruit distilleries which were registered and operated in each State and collection district; the number and capacity of the grain and molasses distilleries in operation at the beginning of each month in the year and of the three following months; the number of grain distilleries, classified according to their different capacities, registered and operated in each district and State; the quantities and several kinds of grain and other materials used in the production of distilled spirits in each State and collection district; the different kinds of fruit brandy produced during the year in each State and collection district; the quantity of distilled spirits, in proof-gallons, rectified in the several districts and States; and the number of cattle and hogs fed at the registered grain distilleries, together with other items.

DISTILLERIES REGISTERED AND OPERATED.

The following statement shows the number of distilleries registered and operated during the fiscal year ended June 30, 1889:

States and Territories.	Grain.		Molasses.		Fruit.		Total registered.	Total operated.
	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.		
Alabama.....	1	1	.....	.....	63	63	64	64
Arkansas.....	33	31	.....	.....	54	54	87	85
California.....	2	2	.....	.....	273	280	275	262
Connecticut.....	1	1	.....	.....	52	52	53	53
Georgia.....	87	82	.....	.....	95	95	182	177
Illinois.....	21	18	.....	.....	23	20	44	38
Indiana.....	11	11	.....	.....	56	56	67	67
Iowa.....	.....	.....	.....	.....	3	3	3	3
Kansas.....	.....	.....	.....	.....	1	1	1	1
Kentucky.....	348	297	1	1	299	286	648	584
Louisiana.....	.....	.....	.....	.....	12	12	12	12
Maryland.....	26	23	.....	.....	39	39	66	62
Massachusetts.....	1	1	8	8	6	6	15	15
Minnesota.....	2	2	.....	.....	.....	.....	2	2
Missouri.....	34	30	.....	.....	55	49	89	79
Nebraska.....	3	1	.....	.....	.....	.....	3	1
New Mexico.....	.....	.....	.....	.....	6	5	6	5
New Hampshire.....	.....	.....	1	1	1	1	2	2
New Jersey.....	1	1	.....	.....	71	71	72	72
New York.....	2	2	.....	.....	56	56	58	58
North Carolina.....	524	470	.....	.....	863	863	1,387	1,333
Ohio.....	31	25	.....	.....	43	43	74	68
Oregon.....	2	2	.....	.....	9	9	11	11
Pennsylvania.....	104	96	.....	.....	20	20	124	116
South Carolina.....	15	15	.....	.....	14	14	29	29
Tennessee.....	84	71	.....	.....	245	245	329	316
Texas.....	7	7	.....	.....	18	18	25	25
Virginia.....	91	70	.....	.....	710	699	801	769
West Virginia.....	4	4	.....	.....	39	32	43	36
Wisconsin.....	5	4	.....	.....	.....	.....	5	4
Total.....	1,440	1,267	10	10	3,126	3,072	4,576	4,349

FRUIT DISTILLERIES REGISTERED AND OPERATED.

STATEMENT SHOWING THE NUMBER OF FRUIT DISTILLERIES REGISTERED AND OPERATED DURING THE FISCAL YEAR ENDED JUNE 30, 1889, BY COLLECTION DISTRICTS.

Districts.	Registered.	Operated.	Districts.	Registered.	Operated.
Alabama.....	63	63	New York—		
Arkansas.....	54	54	Fourteenth district.....	35	35
California—			Twenty-first district.....	7	7
First district.....	137	130	Twenty-eighth district.....	14	14
Fourth district.....	136	130	North Carolina—		
Connecticut.....	52	52	Fourth district.....	438	438
Georgia.....	95	95	Fifth district.....	425	425
Illinois—			New Mexico.....	6	5
Eighth district.....	15	12	Ohio—		
Thirteenth district.....	8	8	First district.....	6	6
Indiana—			Tenth district.....	15	15
Sixth district.....	14	14	Eleventh district.....	13	13
Seventh district.....	42	42	Eighteenth district.....	9	9
Iowa—			Oregon.....	9	9
Fourth district.....	3	3	Pennsylvania—		
Kansas.....	1	1	First district.....	14	14
Kentucky—			Ninth district.....	2	2
Second district.....	92	90	Twelfth district.....	2	2
Fifth district.....	43	40	Twenty-third district.....	2	2
Sixth district.....	4	4	South Carolina.....	14	14
Seventh district.....	51	51	Tennessee—		
Eighth district.....	109	101	Second district.....	31	31
Louisiana.....	12	12	Fifth district.....	214	214
Maryland.....	39	39	Texas—		
Massachusetts—			Third district.....	5	5
Third district.....	6	6	Fourth district.....	13	13
Missouri—			Virginia—		
First district.....	40	37	Second district.....	139	139
Sixth district.....	15	12	Sixth district.....	571	570
New Hampshire.....	1	1	West Virginia.....	39	32
New Jersey—			Total.....	3,126	3,072
First district.....	24	24			
Fifth district.....	47	47			

STATEMENT SHOWING THE NUMBER AND CAPACITY OF GRAIN AND MOLASSES DISTILLERIES IN OPERATION AT THE BEGINNING OF EACH MONTH DURING THE FISCAL YEAR ENDED JUNE 30, 1889, AND THE FIRST THREE MONTHS OF THE PRESENT FISCAL YEAR.

Months.	Number of distilleries.		Capacity of grain distilleries.		Capacity of molasses distilleries.		Total spirit-producing capacity per day.
	Grain.	Molasses.	Grain.	Spirits.	Molasses.	Spirits.	
			<i>Bushels.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>
July.....	463	7	35, '83	140, 975	7, 220	6, 141	147, 116
August.....	338	5	29, 969	126, 143	5, 556	4, 726	130, 869
September.....	399	5	33, 294	141, 963	4, 465	3, 798	145, 761
October.....	455	8	56, 560	242, 045	7, 718	6, 504	248, 609
November.....	530	8	63, 397	270, 638	9, 282	7, 889	277, 927
December.....	640	9	74, 401	308, 869	9, 389	7, 982	316, 851
January.....	747	9	84, 351	341, 209	9, 950	8, 459	349, 668
February.....	811	9	91, 910	368, 428	8, 565	7, 282	375, 710
March.....	821	6	96, 396	376, 921	4, 243	3, 607	380, 528
April.....	864	6	95, 641	377, 797	3, 806	3, 236	381, 033
May.....	774	6	94, 157	381, 916	3, 556	3, 024	384, 940
June.....	677	6	77, 992	311, 604	4, 603	3, 906	315, 510
July.....	484	6	52, 197	216, 747	4, 476	3, 800	220, 547
August.....	397	4	41, 216	172, 374	2, 544	2, 162	174, 536
September.....	376	5	40, 946	172, 526	3, 574	3, 037	175, 563

GRAIN AND MOLASSES DISTILLERIES IN OPERATION SEPTEMBER 1, 1880 TO 1889.

COMPARATIVE STATEMENT SHOWING THE NUMBER AND CAPACITY OF GRAIN AND MOLASSES DISTILLERIES IN OPERATION ON THE 1ST DAY OF SEPTEMBER IN EACH OF THE YEARS 1880 TO 1889, INCLUSIVE.

Date.	Number of distilleries.		Capacity of grain distilleries.		Capacity of molasses distilleries.		Total spirit-producing capacity per day.
	Grain.	Molasses.	Grain.	Spirits.	Molasses.	Spirits.	
			<i>Bushels.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>
September 1, 1880	372	6	69,013	275,364	8,899	7,564	282,928
September 1, 1881	298	5	70,193	272,806	8,573	7,287	280,093
September 1, 1882	198	7	57,755	227,973	10,426	8,861	236,834
September 1, 1883	387	7	56,859	224,107	8,721	6,818	230,925
September 1, 1884	294	8	47,855	189,308	8,814	7,424	196,732
September 1, 1885	212	8	42,594	174,295	7,122	6,054	180,349
September 1, 1886	305	9	46,180	181,223	8,853	7,524	188,747
September 1, 1887	293	8	50,355	199,100	6,460	5,493	204,593
September 1, 1888	399	5	33,294	141,963	4,465	3,798	145,761
September 1, 1889	376	5	40,946	172,526	3,574	3,037	175,563

COMPARATIVE STATEMENT OF DISTILLERIES REGISTERED AND OPERATED.

The whole number of grain distilleries registered during the fiscal year ended June 30, 1889, was 1,440, of which number 1,267 were operated.

The numbers registered and operated during the fiscal year ended June 30, 1888, were 1,300 and 1,029, respectively, showing an increase during the last fiscal year of 140 in the number registered and of 238 in the number operated.

The larger increase, both in the number registered and in the number operated, occurred in the class of distilleries having the smaller capacities for the production of spirits; there having been an increase of 142 in the number of distilleries of this class registered and of 170 in the number operated.

In the class of larger distilleries there was a decrease of 2 in the number registered, but there was an increase of 68 in the number operated.

During the fiscal year ended June 30, 1888, 1,070 distilleries of the smaller class, varying in daily grain capacity from not over 5 bushels to not over 60 bushels each, were registered; and of this number, 893, or 83 per cent., were operated.

Of the larger distilleries, having daily grain capacities varying from 60 bushels to several thousands of bushels, 230 were registered, and 136, or 59 per cent., were operated.

During the fiscal year ended June 30, 1889, of the smaller distilleries 1,212 were registered, and 1,063, or nearly 88 per cent., were operated.

Of the larger distilleries 228 were registered, and 204, or over 89 per cent., were operated.

There were 10 rum distilleries registered, and 10 operated, the same number reported for the previous fiscal year.

There were 3,126 fruit distilleries registered, and 3,072 operated, an increase of 442 in the number registered and of 465 in the number operated, during the fiscal year.

The total number of grain, molasses, and fruit distilleries registered and operated during the year is 4,576 and 4,349, respectively.

* * * * *

COMPARATIVE STATEMENT OF MATERIALS USED AND SPIRITS PRODUCED DURING THE LAST TEN (FISCAL) YEARS.

Year.	Grain used.	Spirits produced.	Molasses used.	Rum produced.
	<i>Bushels.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>
1880.....	24,006,359	87,915,969	3,110,190	2,439,301
1881.....	31,291,175	115,609,644	2,710,307	2,118,506
1882.....	27,459,095	104,149,077	2,121,804	1,704,084
1883.....	18,644,787	72,235,175	2,373,106	1,801,960
1884.....	18,927,962	73,724,581	2,259,536	1,711,158
1885.....	17,865,203	72,834,198	2,719,416	2,081,165
1886.....	19,195,332	78,544,428	2,308,130	1,799,952
1887.....	17,959,565	75,974,376	2,428,783	1,857,223
1888.....	16,122,509	68,388,160	2,519,494	1,891,246
1889.....	20,990,924	87,887,456	1,951,104	1,471,054
Total.....	212,462,931	837,263,064	24,501,870	18,875,649
Average.....	21,246,293	83,726,306	2,450,187	1,887,564

The quantity of grain used in the production of spirits during the fiscal year ended June 30, 1889 (20,990,924 bushels), is an increase of 4,868,415 bushels over the amount used in the preceding fiscal year (16,122,509 bushels), and is 255,369 bushels less than the average (21,246,293 bushels) for the last ten years.

The number of gallons of spirits produced from grain during the year (87,887,456 gallons) shows an increase of 19,499,296 gallons over the product (68,388,160 gallons) of the year ended June 30, 1888, and is 4,161,150 gallons more than the average produced (83,726,306 gallons) for the last ten years.

The yield of spirits from each bushel of grain is 4.18+ gallons. The yield for the two preceding years was 4.23+ for 1887 and 4.24+ for 1888.

The quantity of molasses used for the production of rum during the fiscal year (1,951,104 gallons) shows a decrease of 568,390 gallons from the quantity used in the previous year (2,519,494 gallons), and is 499,083 gallons less than the average (2,450,187 gallons) for the last ten years.

The quantity of rum distilled from molasses during the fiscal year (1,471,054 gallons) shows a decrease of 420,192 gallons from the product of the previous year (1,891,246 gallons), and is 416,510 gallons less than the average product (1,887,564 gallons) for the last ten years.

DIFFERENT KINDS OF FRUIT BRANDY PRODUCED DURING THE YEAR.

STATEMENT SHOWING THE QUANTITY OF EACH KIND OF FRUIT BRANDY PRODUCED DURING THE FISCAL YEAR ENDED JUNE 30, 1889, BY STATES.

States.	Apple brandy.	Peach brandy.	Grape brandy.	Total.
	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>
Alabama.....	7,018	171	71	7,260
Arkansas.....	2,922	4,935	336	8,193
California.....	380	1,712	913,481	915,573
Connecticut.....	16,734			16,734
Georgia.....	5,234	854	181	6,269
Illinois.....	7,303	570	1,400	9,273
Indiana.....	50,878	2,272	373	53,523
Iowa.....	575			575
Kansas.....	751			751
Kentucky.....	153,389	4,664	143	158,196
Louisiana.....	311	1,152		1,463
Maryland.....	6,140	28,074		34,214
Massachusetts.....	5,688			5,688
Missouri.....	8,877	1,136	413	10,426
New Hampshire.....	18			18
New Jersey.....	99,861	133	27	100,021
New Mexico.....			2,279	2,279
New York.....	75,101		4,465	79,566
North Carolina.....	43,731	1,608	935	46,274
Ohio.....	20,972	336	19,854	41,162
Oregon.....	1,606		144	1,750
Pennsylvania.....	33,006			33,006
South Carolina.....	350	287	33	670
Tennessee.....	184,152	2,027		186,179
Texas.....	239	2,068		2,307
Virginia.....	42,749	273	443	43,465
West Virginia.....	10,128	53	24	10,205
Total.....	778,113	52,325	944,602	1,775,040

SPIRITS RECTIFIED DURING THE YEAR ENDED APRIL 30, 1889.

STATEMENT SHOWING THE QUANTITY OF SPIRITS RECTIFIED IN THE UNITED STATES DURING THE YEAR ENDED APRIL 30, 1889, BY STATES AND TERRITORIES.

States and Territories.	Quantities.	States and Territories.	Quantities.
	<i>Gallons.</i>		<i>Gallons.</i>
Alabama.....	120,063.93	Montana (and Utah).....	28,840.00
Arkansas.....		Nebraska.....	235,272.00
California (and Nevada).....	2,575,526.17	New Hampshire (and Vermont).....	5,732.50
Colorado (and Wyoming).....	93,709.50	New Jersey.....	207,820.06
Connecticut (and Rhode Island).....	316,581.50	New Mexico.....	23,967.00
Florida.....		New York.....	11,091,958.99
Georgia.....	77,962.00	North Carolina.....	138,997.00
Illinois.....	6,126,037.39	Ohio.....	12,283,089.66
Indiana.....	1,505,437.65	Oregon (and Washington).....	137,695.83
Iowa.....	55,677.42	Pennsylvania.....	7,549,574.77
Kansas.....	3,534.50	Tennessee.....	245,937.00
Kentucky.....	4,679,597.25	Texas.....	227,434.00
Louisiana.....	758,271.50	Virginia.....	679,181.00
Maryland.....	3,299,961.50	West Virginia.....	94,004.50
Massachusetts.....	2,545,381.47	Wisconsin.....	1,346,196.63
Michigan.....	269,765.50		
Minnesota.....	166,019.50	Total.....	61,013,965.62
Missouri.....	4,124,787.90		

STOCK FED AT DISTILLERIES.

The following statement shows the number of cattle and hogs fed at registered grain distilleries, arranged by States:

States.	Number of cattle fed.	Total increase in weight.	Average increase in weight.	Number of hogs fed.	Total increase in weight.	Average increase in weight.	Total increase in weight of cattle and hogs.
Arkansas.....	112	20,300	181+	1,062	89,880	84+	110,180
California.....				1,433	303,160	211+	303,160
Connecticut.....	102	30,600	300				30,600
Georgia.....	412	61,800	150	2,700	243,000	90	304,800
Illinois.....	20,175	5,037,074	249+				5,037,074
Indiana.....	4,635	1,138,350	245+	20	2,000	100	1,140,350
Kentucky.....	20,394	4,339,890	212+	15,237	648,363	42+	4,988,253
Maryland.....	65	12,100	186+	669	63,632	95+	75,732
Massachusetts.....	100	25,000	250	30	9,000	300	34,000
Minnesota.....	142	55,380	390				55,380
Missouri.....	1,471	75,410	51+	1,488	85,068	57+	160,478
Nebraska.....	2,014	494,000	245+				494,000
New Jersey.....	317	88,760	280				88,760
New York.....	584	109,800	188+				109,800
North Carolina.....	389	42,675	109+	4,044	246,038	60+	288,713
Ohio.....	1,825	406,572	272+	394	28,628	72+	525,200
Oregon.....				120	3,060	25+	3,060
Pennsylvania.....	1,218	281,552	232+	3,638	291,514	80+	573,066
Tennessee.....	754	182,700	242+	4,196	351,128	83+	533,828
Texas.....				115	5,750	50	5,750
Virginia.....	79	10,610	134+	963	94,735	98+	105,345
West Virginia.....	109	13,080	120	109	9,156	84	22,236
Wisconsin.....	346	87,000	251+	007	1,400	200	88,400
Total.....	55,238	12,602,653	228+	36,225	2,475,512	68+	15,078,165

SUMMARY.

Number of cattle fed at registered grain distilleries in the United States.....	55,238
Total increase in weight of cattle..... pounds..	12,602,653
Average increase in weight of cattle..... do.....	228+
Number of hogs fed at registered grain distilleries in the United States.....	36,225
Total increase in weight of hogs..... pounds..	2,475,512
Average increase in weight of hogs..... do.....	68+
Total number of cattle and hogs fed.....	91,463
Total increase in weight of cattle and hogs..... pounds..	15,078,165
Average increase in weight of cattle and hogs..... do.....	164+

TAXATION OF FRACTIONAL PARTS OF A GALLON OF DISTILLED SPIRITS.

The expediency of taxing all fractions of a gallon of distilled spirits has heretofore engaged the attention of this office, and recommendations have been made that authority be given to assess and collect monthly the tax upon the whole number of proof gallons, or of wine gallons when below proof, which the fractions of gallons removed during the month from each distillery warehouse may aggregate.

Upon consideration of the subject and of the ill effects of the present method of taxing fractions, I deem it proper to bring the matter again to the attention of the legislative power.

The law upon this subject is as follows: Any fractional part of a gallon of distilled spirits amounting to one-half gallon or over in a cask or package is taxed as a gallon, but any fractional part of a gallon less than one-half gallon in a cask or package is exempt from tax.

In ascertaining the contents of a package of distilled spirits which are either exactly at proof as defined in section 3249 Revised Statutes, or below proof, no fraction occurs other than one-half of a gallon;

but when the spirits are above proof the calculation of the proof gallons may result in a final fraction of any size.

As a matter of convenience in the computation and collection of the tax provision was made for taxing only even gallons, the fractions either being dropped or treated as a whole gallon as above stated. This was done, doubtless, upon the consideration also that the sum of the fractions dropped, and that of the fractions added to make a full gallon, would, on an average, be nearly or quite the same, and so neither gain nor loss would result from this method either to the tax-payer or to the Government.

It has not, however, so happened. The distiller is quite at liberty to use packages of any size, not below 10 gallons capacity, which he may choose, and to draw off his spirits at any rate or strength of proof which may suit his purpose. It is therefore perfectly feasible for him to so fill his packages as to constantly contain a large, and often the largest possible, untaxed fraction, a taxable fraction occurring only by some mischance.

This course has been pursued for many years with great success, especially by the large distillers who are producers of alcohols and pure spirits, and do not keep their product for any considerable length of time in distillery warehouse.

In many cases there are rectifying houses near at hand to which the spirits are removed from the distillery warehouse, upon payment of tax, where the spirits are drawn from the packages into the rectifying vats and the untaxed fractions are made available.

Spirits of the kinds which commonly lie in warehouse for long periods change both in volume and in proof, owing to natural causes, so that upon withdrawal from warehouse the fractions occur naturally, above or below the half, in accordance with the expectation of the statute. But the larger portion of the spirit product of the country is usually of the kinds not requiring to lie in bond, and in respect of which the portion of a gallon untaxed is a constant and never omitted gain to the producers.

The advantage derived in this way, and in the ordinary course of business, not being sufficient to satisfy many distillers, it is sought to be increased by warehousing their spirits in half barrels and smaller packages, instead of in barrels, the fraction of a proof gallon gained being thus doubled or even quadrupled.

The annual loss to the revenue arising from this adroit withholding of a portion of the taxed article from the operation of the law can not be accurately stated. But, aside from those packages whose fractions, taxed and untaxed, may in the aggregate equal each other, it is believed to be a fair estimate that a half million additional packages contain each a large portion of a gallon of spirits which escapes tax.

No cessation of the practice described is to be looked for under the law as it now stands. It is not to be expected that the producer will voluntarily pay a portion of the tax which it is open to him to escape. The effect of the practice is to stimulate competition in schemes to avoid the largest possible portion of the tax by the method indicated, or by others positively illicit.

Discontent is occasioned on the part of those who are unable to take advantage of the practice, as being subject, in a degree, to an unequal taxation; while the expense of collecting the tax, owing to the larger number of packages and the consequent greater labor of gauging, stamping, warehousing, and reporting them, is increased by the very cause which lessens the amount collected,

Such a change in the law as shall remove the opportunity for its evasion is plainly needed, and a provision for the taxation of all fractions of a gallon of spirits would, in my opinion, prove to be a valuable and effectual amendment; and I respectfully recommend that appropriate legislation be had for that purpose.

REPORT OF THE MICROSCOPIST ON THE ANALYSES OF SUSPECTED WHISKY.

During the past year many samples of whisky were sent in for analysis to ascertain whether they had been artificially colored by the addition of caramel or other coloring matter. To establish a standard by which such samples could be judged, the collectors of internal revenue of the ninth district of Pennsylvania and of the seventh district of Kentucky were requested to obtain samples of one, two, three, and four year old whiskies direct from distillers who were known as not employing any artificial means to either color or age their goods.

There appears to be a class of distillers who desire to market their product as soon as possible, and who, by heavily charring their barrels, adding a little caramel or prune juice, or by some of the so-called aging processes, endeavor so to color their new and colorless whiskies as to deceive the consumer.

FERMENTATION.

In the manufacture of both malt and distilled liquors the object is to convert the starch of the grain employed, by suitable fermentation, into alcohol. In the one case a low percentage of alcohol is striven for, and in the other the maximum amount that is capable of being produced.

Chemically speaking, fermentation takes place wherever an organic compound undergoes changes of composition under the influence of a nitrogenous substance called a ferment, which acts in small quantities and yields nothing appreciable to the fermented substance. These ferments are living minute vegetable cells, and different varieties are found in the various fermentations with which we are familiar, viz, alcoholic, acetic, lactic, butyric, etc.

In normal alcoholic or spirituous fermentation we find the minute vegetable cells commonly called yeast growing and multiplying, assimilating the *sugar* or *glucose* found in the infusion or solution (whether the glucose is derived from the starch of the grain, by the action of another ferment called diastase, or artificially prepared), and excreting a large proportion in the form of *carbonic acid* and *alcohol*.

Theoretically 105.3 parts of glucose, corresponding to 100 parts of cane sugar, would produce about 51 parts of alcohol and 49 parts of carbonic acid, but as a matter of fact Pasteur and other investigators have found that there were small quantities of other products present, so that the theoretical yield is not obtained.

The materials from which alcohol can be produced by fermentation may be arranged in three groups: first, grapes and other sweet fruits which contain fermentable sugar or glucose, the expressed juice of which at once enters into fermentation on exposure to air; second, substances which contain common or cane sugar; the first step in the process of fermentation being the formation of glucose by taking up the elements of water; and, third, the various kinds of grains, potatoes, and other substances containing starch, which by the action of a peculiar ferment, diastase, naturally or by the action of dilute mineral acids artificially, is converted into glucose.

Under the general name of ferment or yeast a large number of varie-

ties and species are included, which resemble each other in form but differ greatly in their properties and characters. The germs of these yeasts are everywhere floating in the air, especially in the hot summer months, and when they encounter a favorable soil for their development they grow and multiply like other plants under similar conditions; for instance, when they attach themselves to the stems and skins of fruit they give rise to the "spontaneous" fermentation of grapes, apples, pears, etc.

In addition to the yeast germs, the air of any locality contains numerous living organisms, the mold, bacteria, and other micro-fungi, for the most part injurious to the making of the wort and forming the true ferments of disease.

Among all these ferments several species will set up alcoholic fermentation in the wort and transform it into alcohol and carbonic acid, but all of them will not give a good product. On the contrary, the great majority of these spontaneous yeasts would have disastrous effects, for the brewer especially, decomposing the beer to such an extent as to render it unsalable.

The species called *Saccharomyces cerevisiæ* constitutes the large class of beer yeast proper, and the one the best known and studied. Two varieties of *Saccharomyces cerevisiæ* are extensively cultivated, the high or upper (Obergährung, fermentation haute) and the inferior or lower (Untergährung, fermentation basse). The former is used with a high, 15° to 18° C. (59° to 65° Fahr.), temperature, the yeast and impurities rising to the top of the vat, whence they are removed by skimming; and the latter at a low temperature, between 4° and 10° C. (39° to 50° Fahr.), where the fermentation takes place slowly and the yeast settles at the bottom in a compact mass. Each variety will produce its own peculiar and characteristic fermentation. A mixture of either of these varieties with one or several other species of *Saccharomyces* as *Sacch. ellipsoidens*, *mycoderma*, etc., results in disaster to the wort.

The wort naturally presents a proper soil for these harmful as well as for the proper or true ferments, and it is not surprising that the germs of the noxious flourish and develop to the detriment of the true yeast plant.

These yeast plants and germs are so minute as to require the use of a microscope with high power objectives to discern and differentiate them. Like all other fungi they are capable of distinct cultivation, and with the exercise of some care, and the assistance of a trained observer, a brewer or distiller, after some experiments, could maintain a crop of such particular yeast plant as yields the best results and gives a uniform product.

This method of "pure" cultivation has been extensively employed in breweries in Denmark, Germany, and elsewhere in Europe, and there is no scientific reason why the same system should not be carried on in this country to the great improvement of our beers.

At the old Carlsberg brewery near Copenhagen, Professor Hansen has cultivated two varieties of bottom *Sacch. cerev.*, which give different results in practice. One gives a beer well adapted for bottling, and is chiefly employed for home use. The other gives a good draught beer, containing more carbonic acid than the former variety; it is not adapted for bottling, but is much preferred by German brewers, and is therefore chiefly cultivated for export.

Experiments upon an industrial scale are being carried on at Burton-on-Trent, in England, with different species of pure yeast. Several varieties of *Sacch. cerev.* have been separated from the yeast generally

employed and cultivated, which, when used on a practical scale, give entirely different results, both as to flavor, brightening, attenuation, and mode of separation of the yeast. Experiments have also shown that these characteristics can be maintained unimpaired throughout a very great many successive fermentations in the brewery. Cultivations have been started from a single yeast cell, and with proper care have been maintained for a long time.

On a commercial scale the cultivation should be conducted in sufficiently large vessels to yield the necessary amount of yeast used for fermentation. For this purpose two vessels should be employed, one in which the wort used for cultivation is sterilized by being boiled, then stirred and aerated, excess of pressure being prevented by means of air filtered through sterilized cotton; into the other (the fermenting vessel, previously sterilized by steam) the sterilized wort is forced, and pure yeast from the laboratory added. When the fermentation is at an end the liquid is run off, the apparatus filled with wort, stirred, and very nearly emptied. The wort so obtained, and containing yeast, is then transferred to the brewing vessels; the residue in the apparatus, with the addition of sterilized wort, serves for the future production of yeast. Pure yeast can thus be continually obtained without fresh inoculation, as the small amount remaining in the fermenting vessel serves this purpose. These vessels are jacketed and provided with the necessary safety-valves, ventilators for admitting filtered air, exit tubes for the escape of steam and carbonic acid, thermometers and manometers for regulating temperature and pressure, and inlets and outlets for wort, beer, and yeast.

DISTILLATION.

The object of the distiller is to separate the alcohol contained in the fermented wort from the foreign matter with which it is associated. For this purpose he has resort to a still. The alcohol thus produced is not, as has been well known for some time, a single substance, homogeneous, always the same in its nature, form, and effects; on the contrary, it is an extremely variable body, of diverse chemical composition and physical characteristics; it is not *one* alcohol but many, which chemists have divided into several series.

The distiller commonly divides the product of his still into three classes: (1) Products with a bad taste, the heads; (2) alcohol, properly speaking; and (3) products with a bad taste, the tails. The first and third are kept separate from the middle, which is the most valuable portion. The following table, according to Dr. Rabuteau, gives the boiling points of these different products:

Products of distillation.	Boils at—	
	Degrees Centi-grade.	Degrees Fahrenheit.
Products with a bad taste, the heads:		
Aldehyde.....	20.8	69.4
Acetic ether.....	72.7	162.9
Alcohol, grain spirits, ethyl alcohol.....	78.0	172.4
Products with a bad taste, the tails:		
Propyl alcohol.....	97.0	206.6
Butyl alcohol.....	109.0	228.2
Amyl alcohol.....	132.0	269.6
Valerianic ether.....	135.0	271.4
Amyl acetate and other nameless products.....	136.0	276.8

It is fortunate that the products of the first class have such low boiling points that they can be got rid of very easily by fractional distillation, for they are dangerous poisons.

Aldehyde is a colorless, easily mobile liquid, having a specific gravity of 0.8009 at 0° C. (Kopp). Its vapor density was found by Liebig to be 1.532, who also states that when inhaled in large quantities the vapors, of a peculiar ethereal suffocating odor, produce a cramp, which for a few seconds takes away the power of respiration. (Isidore Pierre compares its action to that of sulphurous acid.) It is miscible with water in all proportions, heat being evolved, and it is likewise soluble in both alcohol and ether. The addition of water raises the boiling point of aldehyde. It absorbs oxygen and is slowly converted into acetic acid. (Roscoe and Schorlemmer's Chemistry).

Ethyl acetate or acetic ether is a mobile liquid possessing a penetrating, refreshing smell and a pleasant burning taste. It has a specific gravity of 0.91046 at 0° C. (Kopp). Its vapor density was found by Boullay and Dumas to be 3.016. It mixes with alcohol, ether, acetic acid, etc., in all proportions, and dissolves a large number of resins, oils, and other organic bodies. Its action in many cases, when used as medicine, resembles that of common ether, but it possesses a more agreeable taste and smell. It is also used for addition to the poorer classes of wine, liqueurs, etc. (Roscoe and Schorlemmer's Chemistry). According to Prof. Dujardin-Beaumetz the toxic dose of aldehyde is from 1 to 1.25 grams, and that of acetic ether 4 grams per kilogram of the weight of the animal.

The properties of ethyl, spirits of wine, and methyl alcohols have already been described (Report Commissioner Internal Revenue, 1888, p. CXIV).

The tails or faints, as well as the still less volatile or ordinary fusel oil, are mixtures of several alcohols and fatty acid ethers, their relative quantities depending on the nature of the materials used in mashing, belonging to the higher series of alcohols, and consequently possessing greater toxic effects.

Propyl alcohol was discovered by Chancel in 1853 in small quantities in fusel oil obtained in the manufacture of wine-brandy. It resembles ethyl alcohol in its odor. It has a specific gravity of 0.8198 at 0° C., and boils, according to various observers, from 96° to 98° C. The latter number is probably the correct one, as the boiling points of the normal alcohols increase 19.6° C. for every increment in composition of CH_2 (Grimshaw and Schorlemmer). It is miscible in all proportions with water, but, on the addition of easily-soluble salts, as calcium chloride, etc., it separates out from aqueous solutions. Propyl alcohol is not used in the arts or manufactures, but is chiefly employed in scientific research (Roscoe and Schorlemmer's Chemistry). It is, toxically, more active than ethyl alcohol, the dose is from 3 to 4 grams per kilogram of the weight of the animal.

Butyl alcohol occurs in varying quantities in several fusel oils, and is especially found in the spirits from beet-root, potatoes, and grain. It was discovered by Wurtz in 1852. It is a somewhat mobile liquid, possessing a spirituous smell, but at the same time a fusel-oil odor, resembling that of syringa flowers. It boils at 108° to 109° C., and has a specific gravity of 0.817 at 0° C. At ordinary temperatures it dissolves in ten parts of water, and the greater part is separated from solution on the addition of easily-soluble salts, chloride of calcium, common salt, etc. According to Rabuteau it is toxically four times as active as ethyl alcohol, its dose being 2 grams per kilogram of the weight of the

animal. It has a toxic action on the heart and blood, producing muscular trembling and in large doses convulsive spasms.

Amyl alcohol was so called by Cahours because it was chiefly found in spirits obtained from bodies containing starch (*amylum*). It is commonly called potato spirits. It has been found since to occur in all fusel oils. Amyl alcohol was for a long time considered to be one distinct compound. Biot first drew attention to the fact that this body possesses the power of rotating the plane of polarized light to the left, and Pasteur, in 1855, pointed out that the rotary powers of different samples of amyl alcohol vary according to the source from which they are obtained. From this he concluded that the body termed amyl alcohol is a mixture in varying proportions of an optically active and an optically inactive compound. He succeeded in obtaining the two modifications of the alcohol, and experiments of later investigators have established that they do not possess an identical chemical constitution. Fermentation amyl alcohol is a colorless, highly refracting liquid, possessing a burning taste and a penetrating smell, boiling at 131° – 132° C., and solidifying at -21° C. Inhalation of its vapors produces difficulty of breathing, coughing, headache, and giddiness. (Roscoe and Schorlemmer's Chemistry). It kills rapidly, according to Dujardin-Beaumez, in doses of from 1.59 to 1.75 grams per kilogram of the weight of the animal. Even in small doses it exerts a powerful effect, bringing about intoxication and coma, producing at first a violent excitement of the nerve centers, followed by depression of the sensitive and motive forces.

Valerianic ether is a colorless liquid, having an irritating taste, and an odor which has been compared to that of apples; is met with in an extremely small proportion in fusel oils. The same is true in regard to amyl acetate, a colorless liquid of a peculiar and irritating taste, of an odor that recalls that of pears. Both of these substances have been little studied by chemists.

In short, very complex in their compositions, which are still very imperfectly known, the "spirits" of commerce not only contain the ethyl, propyl, butyl, and amyl series of alcohol compounds, on which most research has been concentrated, but also a certain number of other products, as pyridin and several aldehydes of unknown composition.

Drs. Laborde and Magnan submitted a report to the French Academy of Medicine, October 21, 1888, giving the results of their experiments with the higher alcohols and artificial bouquets, in regard to their toxic effects on animals, comparing the effects of the natural products with those of the artificial products. (Rev. Ques. 4 s., T. 2, 1888, pp. 1369, 1423.)

All spirits consist of a more or less diluted ethyl alcohol containing traces of the higher-boiling compounds, commonly called fusel oil, the proportion depending on the care exercised by the distiller in stopping the distillation when the vapor temperature rises above the boiling point of ethyl alcohol, and certain flavoring bodies depending on the material employed. The deleterious effects of raw spirits are attributable to the presence of these higher-boiling alcohols, which by slow oxidation, by exposure to the air, are more or less changed and converted into certain ethers which are comparatively harmless.

Few accurate experiments have been made on the actual proportions of amyl alcohol present in whiskies. According to Dupré, a sample of Scotch whisky contains 0.19; of "Cape Smoke," 0.24, and of "Common Samshoe," of 0.18 of amyl alcohol per 100 parts of ethyl alcohol.

A large proportion of the cheapest whiskies found in our markets is

made by rectifiers by diluting "pure neutral" or "cologne" spirits to proof strength with water, adding some burnt sugar, caramel, or prune juice to color it, and certain artificial essences with a little tannin to give the desired flavors. Innumerable recipes are known to the trade for compounding from a barrel of cologne spirits, brandy, whisky, either rye or bourbon, and gin as may be required. A slightly higher grade of cheap whisky is made by adding one part of a highly flavored whisky to three parts of cologne spirits, diluted to proof strength.

Raw spirits are colorless, or nearly so, and if stored in glass or earthenware vessels would so remain, but if kept in oaken barrels they gradually acquire a lighter or darker topaz color. If the staves of the barrel are heavily charred the spirits rapidly acquire a blackish topaz color, and if stored in a warm room or if the contents of the barrel are raised to nearly the boiling point by the introduction of a steam coil (the so-called aging process), the color becomes very dark in less than twelve hours.

To ascertain the amount of extractive matter that would be obtained from well-seasoned oak by prolonged treatment with alcohol of different strengths the following experiments were undertaken:

EXPERIMENTS WITH COLOGNE ALCOHOL OF 93 PER CENT.

A large flask of about 2½ liters capacity was filled with 140 grams of well-seasoned oak in the form of very fine shavings, tightly packed, and over them were poured 2 liters of redistilled cologne spirits. The flask and contents were then placed on the steam bath, a thermometer inserted in the middle of the shavings to note the temperature, and heated slowly till the alcohol was at 70° C. At the end of each twenty-four hours a portion was taken out and filtered, to get rid of fine particles of wood, and 50 cubic centimeters of the filtrate taken and evaporated to dryness, with the following results:

Total residue:	Per cent.
After twenty-four hours	*0.135
After forty-eight hours	0.132
After seventy-two hours	0.129
After ninety-six hours	0.126
After one hundred and twenty hours	0.126
After one hundred and forty-four hours	0.125
After one hundred and sixty-eight hours	†0.125

All the extractive matter was evidently obtained in the first twenty-four hours, as the other results, which are slightly lower than the first, can be accounted for by the fact that 200 cubic centimeters of the alcoholic solution were taken out at the end of the twenty-four, forty-eight, seventy-two, and ninety-six hours and a like quantity of redistilled cologne spirits added to make up the volume of the solution. All these 150 cubic centimeter solutions have a similar topaz color. At the end of the week the solution was filtered and evaporated, to drive off the alcohol, the volume being from time to time kept up with the addition of water. When all the alcohol was driven off, the solution was concentrated till it measured about ½ liter, when it was allowed to cool, transferred to a half-liter flask, filled to the mark, and the reducing sugars determined, as in the whiskies, with 4 cubic centimeters of Fehling's solution.

* Equal to 78.729 grains per United States gallon.

† Equal to 72.898 grains per United States gallon.

EXPERIMENTS WITH PROOF SPIRITS.

These experiments were conducted at the same time as those with cologne spirits. The shavings, however, were in somewhat thinner slices, 100 grams filling the flask, and were treated with 2 liters of redistilled cologne spirits diluted with water to a specific gravity of 0.934 or proof strength.

After one hour on the steam bath the temperature had risen to 25° C., and the solution had a quite dark topaz color, and the total residue amounted to 0.156 per cent., equal to 90.976 grains per United States gallon.

Total residue:	Per cent.
After twenty-four hours	0.240
After forty-eight hours	0.240
After seventy-two hours	0.240
After ninety-six hours	0.240
After one hundred and twenty hours	0.240
After one hundred and forty hours	0.240
After one hundred and sixty-eight hours	*0.240

The color of the solution was of a dark red topaz color, resembling somewhat that of an old bourbon whisky, at the end of the first twenty-four hours, and did not get any darker at the end of the week's treatment.

It may fairly be concluded from the above experiments that when spirits are heated to 70° C. (158° Fahr.) for one or two hours they will extract the maximum amount of tannin and other extractive matters from the exposed surface of the barrel in which they are contained.

The suggestion having been made that the tannin derived from the barrel by the aging process would reduce Fehling's solution and thus apparently show the presence of reducing sugars, led me to undertake the following experiment:

Five grams of chemically pure tannic acid were dissolved in 250 cubic centimeters of water, equal to a content of 291.590 grains to the United States gallon, and treated in the usual manner with Fehling's solution. The solution was run in from a graduated burette slowly and boiled after each addition, but the whole amount of tannic acid solution was used up without causing the slightest reduction of the Fehling solution, care being taken to keep the boiling solution alkaline.

From the analyses of the bourbon and rye whiskies received direct from the distillers and representing as they do average samples of one, two, three, and four year old goods, it may be concluded that no whisky produced from corn or rye and stored in oaken barrels from one to four years should contain more than 0.145 per cent. of total solids, 84.560 grains per United States gallon of 231 cubic inches, or more than 5 grains of reducing sugars. These figures, however, may be modified somewhat when a larger number of genuine samples have been analyzed, but as these analyses were of samples representing a large number of gallons, it is not presumed that the limits here given will be exceeded.

Among the samples designated under the head of "abnormal," in the following table, number 208 is remarkable. Samples from three barrels of whisky from the same distillery and produced the same day were submitted for analysis. Numbers 207 and 209 gave 0.049 and 0.052 per cent. of total solids, whilst No. 208 gave 1.491 per cent., of

* Equal to 139.963 grains per United States gallon.

which nearly 45 per cent. was reducing sugars. The color of No. 208 was very dark and it had a very sweet taste; evidently a large amount of caramel had been added.

ANALYSES OF WHISKY.

Serial No.	Where produced.	Age when received.	Per cent. total solids.	Grains per 1 United States gallon of 231 cubic inches.		
				Total solids.	Reducing sugars.	Remarks.
	<i>Four years old.</i>					
216	Lexington, Ky.....	4 0 0	0.112	65.083	2.683	Bourbon.
212	Higspire, Pa.....	4 2 15	0.137	79.896	3.645	Rye.
	<i>Three years old.</i>					
217	Lexington, Ky.....	3 0 0	0.114	66.483	2.916	Bourbon. Sample from fifteen packages.
	<i>Two years old.</i>					
218	Lexington, Ky.....	2 0 0	0.091	53.069	3.207	Bourbon. Sample from fifteen packages.
213	Mercersburgh, Pa.....	2 5 0	0.105	61.001	0.875	Rye.
215	Penn, Pa.....	2 9 0	0.108	62.984	2.099	Rye.
	<i>One year old.</i>					
227	Frankfort, Ky.....	1 0 0	0.072	41.989	2.916	Bourbon. Sample from six packages.
194	Wide Awake, Ky.....	1 1 3	0.060	34.991	4.199	
214	Mercersburgh, Pa.....	1 5 0	0.114	66.483	2.683	Rye.
184	Finchtown, Ky.....	1 5 18	0.040	23.327	2.916	
	<i>Less than six months old.</i>					
175	Finchtown, Ky.....	8	0.044	25.660	4.374	
205	do.....	26	0.049	28.576	(*)	
198	do.....	29	0.038	22.160	3.849	
199	do.....	29	0.040	23.327	3.732	
225	do.....	34	0.020	11.664	(*)	
200	do.....	35	0.044	25.660	(*)	
204	do.....	56	0.040	23.327	(*)	
207	do.....	58	0.049	28.609	(*)	
209	do.....	58	0.052	30.325	(*)	
203	do.....	68	0.022	12.333	(*)	
220	do.....	76	0.077	45.138	2.216	
191	do.....	94	0.040	26.826	4.490	
226	do.....	111	0.041	23.910	(*)	
222	Finchtown, Ky.....	114	0.046	26.826	4.665	
223	do.....	114	0.047	27.409	3.907	
221	Chicago, Ill.....	116	0.059	34.174	2.396	
228	Finchtown, Ky.....	157	0.082	47.821	(*)	
224	do.....		0.072	41.989	2.216	
	<i>Abnormal whisky.</i>					
163	Finchtown, Ky.....	20	0.057	33.241	26.826	
201	do.....	37	0.413	240.853	16.679	
193	Petersburgh, Ky.....	38	0.122	71.147	9.331	
197	do.....	40	0.063	36.740	5.832	
208	Finchtown, Ky.....	58	1.491	869.521	388.748	Produced at same distillery as Nos. 207 and 209 on same day.
202	do.....		0.580	338.244	155.476	
161	Freeport, Pa.....	2 8 19	0.178	103.805	(*)	
210	do.....	3 0 0	0.178	103.805	2.683	

* Not enough for a determination.

DIVISION OF ASSESSMENTS.

The following statements relative to assessments; to spirits deposited in and withdrawn from distillery warehouses and special bonded warehouses, the number and location of such warehouses and the names of the proprietors thereof; to the stock of spirits in the United States October 1, 1889; to exportation of spirits, tobacco, snuff, cigars, and cigarettes in bond; to exportations of tobacco, cigars, fermented liquors, and stills, with benefit of drawback; and to the production, consumption, and exportation of oleomargarine and other particulars concerning the operation of the "oleomargarine law;" and the act of October 12, 1888, entitled "An act to prevent the manufacture or sale of adulterated food or drugs in the District of Columbia," are prepared from reports in the division of assessments. The statements relative to assessments are to be found on this page and the page following; statements relative to operations in distillery warehouses commence on page 71 (see also special index on page 70); to operations in special bonded warehouses on page 156; to exportations in bond free of tax as to spirits on page 129; as to tobacco, snuff, cigars, and cigarettes on page 159, and as to oleomargarine on page 163; to exportations of tax-paid spirits, tobacco, cigars, cigarettes, fermented liquors, and stills, with benefit of drawback of the tax, page 160; to oleomargarine, page 161; and to adulteration of food and drugs, page 175.

MISCELLANEOUS ASSESSMENTS.

The following table shows the assessments made by the Commissioner of Internal Revenue during the fiscal years ended June 30, 1888, and June 30, 1889, respectively, and the increase or decrease on each article or occupation.

	Assessed during fiscal years ended—		Fiscal year ended June 30, 1889.	
	June 30, 1888.	June 30, 1889.	Increase over 1888.	Decrease from 1888.
Tax on deficiencies of production of distilled spirits	\$24,498.09	\$26,369.78	\$1,871.69	.....
Tax on excess of material used in the production of distilled spirits	1,087.19	2,363.14	1,275.95	.....
Tax on circulation of banks and others	12,370.10	13,649.26	1,279.16	.....
Tax on distilled spirits fraudulently removed or seized, also taxes overdue	3,976,143.15	6,720,370.65	2,744,227.50	.....
Taxes on fermented liquors removed from brewery unstamped	12,950.43	1,882.56	.....	\$11,067.87
Tax on tobacco, snuff, and cigars removed from factory unstamped	6,683.34	9,062.44	2,379.10	.....
Tax on oleomargarine sold without payment of tax	222.00	6.00	.....	216.00
Tax on income and dividends	.....	.....	.....	.....
Tax on legacies and successions	15.25	.....	.....	15.25
Assessed penalties	85,148.14	77,495.67	.....	7,652.47
Unassessed and unassessable penalties, interest, deficiencies in bonded accounts which have been collected, taxes previously abated, conscience money, also fines, penalties, and forfeitures, and costs paid to collectors by order of court or by order of Secretary, and unassessable taxes recovered; also amount of penalties and interest received for validating unstamped instruments (Form 58)	161,889.93	89,912.21	.....	71,997.72
Special taxes (licenses)	45,126.16	56,090.84	10,964.68	.....
	4,326,133.78	6,997,202.55	2,671,068.77	.....

ASSESSMENTS FOR 1889.

The following statement shows the amount of assessments in each of the several States and Territories of the United States during the fiscal year ended June 30, 1889:

States and Territories.	Amount.	States and Territories.	Amount.
Alabama	\$2,498.94	Montana, Idaho, and Utah	\$1,261.61
Arkansas	4,270.84	Nebraska and Dakota	2,296.42
California and Nevada	65,862.69	New Hampshire, Maine, and Vermont	17,398.59
Colorado and Wyoming	1,737.90	New Jersey	14,224.94
Connecticut and Rhode Island	8,805.28	New Mexico and Arizona	1,850.07
Florida	614.76	New York	79,916.65
Georgia	8,147.77	North Carolina	71,691.07
Illinois	44,814.45	Ohio	125,494.10
Indiana	65,914.52	Oregon, Washington, and Alaska	1,573.44
Iowa	9,006.62	Pennsylvania	563,674.03
Kansas and Indian Territory	1,902.97	South Carolina	2,060.08
Kentucky	5,035,144.30	Tennessee	67,585.75
Louisiana and Mississippi	10,741.54	Texas	2,724.48
Maryland, Delaware, and District of Columbia	609,009.08	Virginia	18,785.91
Massachusetts	8,834.29	West Virginia	122,350.08
Michigan	11,751.56	Wisconsin	3,996.42
Minnesota	2,029.54		
Missouri	9,232.16	Total	6,997,202.55

The increase in assessments in the fiscal year 1889 over assessment made in 1888 is almost entirely due to the large assessments of the overdue taxes on distilled spirits. The increase of such assessments made in 1888 over those made in 1887 amounted to \$642,847.25, and the further increase during the present year is, as appears from the above table, \$2,744,227.50. There is a further increase of assessments against distillers as follows: On deficiencies in production, that is to say, in cases where the distiller has failed to produce 80 per cent. of his producing capacity as fixed by law, \$1,871.69; also on an excess of materials used beyond such capacity, \$1,275.95.

The tax assessed on the circulation of banks, \$13,649.26, as against \$12,370.10, is entirely the tax of 10 per cent. on the circulation of Canadian bank notes.

The decrease of \$7,652.47 as to assessed penalties, and the increase of \$10,964.68 as to special taxes, indicate that special-tax payers have been more prompt in rendering their returns of taxes due, but less prompt in paying them.

The decrease of \$71,977.72 in the amount reported on Form 58 is a gratifying circumstance, as it indicates a decrease in the amounts settled by compromise.

Taxes on deficiencies in the production of distilled spirits, and on excess of materials used by distillers abated before assessment during the year, are as follows:

Fifty-four claims received from grain distillers, amount of tax abated—	
On excess of materials used	\$2,515.30
On deficiencies in production of distilled spirits	81,553.04
Total	84,068.34
Thirty-three claims received from fruit distillers, amount of tax abated—	
On deficiencies in production of distilled spirits	5,950.64
Total, grain and fruit	90,018.98
* * * * *	

INCREASED PRODUCTION OF SPIRITS.

The quantity of spirits (89,358,510 gallons) produced and deposited in distillery warehouses during the fiscal year ended June 30, 1889, is more than the production (70,279,406 gallons) of the year 1888 by 19,079,104 gallons. The difference is distributed among the different kinds known to the trade as follows:

		Gallons.
Increase in the production of—		
Bourbon whisky		14,497,175
Rye whisky		2,870,078
Gin		156,978
High wines		13,059
Pure, neutral, or cologne spirits		963,441
Miscellaneous		1,135,069
Total increase		19,635,800
Decrease in the production of—		
		Gallons.
Alcohol		136,504
Rum		420,192
Total decrease		556,696
Net increase		19,079,104

PRODUCTION OF DISTILLED SPIRITS.

STATEMENT OF DISTILLED SPIRITS DEPOSITED IN BONDED WAREHOUSES DURING THE PAST TWELVE YEARS.

Fiscal years ended June 30—	Spirits warehoused.				
	Grape brandy.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1878	178,544	6,405,520	2,834,119	10,277,725	1,603,376
1879	69,340	8,587,081	4,001,048	19,594,283	2,243,455
1880	129,086	15,414,148	6,341,991	21,631,009	2,439,301
1881	240,124	33,632,615	9,931,609	22,988,969	2,118,506
1882	381,825	29,575,667	9,224,777	15,201,671	1,704,084
1883	223,977	8,662,245	4,784,654	10,718,776	1,801,960
1884	200,732	8,896,832	5,089,958	12,385,229	1,711,752
1885	312,197	12,277,750	6,328,043	13,436,916	2,081,165
1886	329,679	19,318,819	7,842,540	11,247,877	1,799,952
1887	673,610	17,015,034	7,313,640	10,337,035	1,857,223
1888	864,704	7,463,609	5,879,090	11,075,639	1,891,246
1889	952,358	21,960,784	8,749,768	10,939,135	1,471,054

Fiscal years ended June 30—	Spirits warehoused.				
	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Total.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1878	364,963	19,412,985	11,108,023	4,096,342	56,281,597
1879	372,776	18,033,652	13,459,486	5,600,840	71,961,961
1880	394,668	15,210,389	20,657,975	8,265,789	90,484,356
1881	549,596	14,363,581	23,556,608	16,586,666	117,968,274
1882	569,134	10,962,379	27,871,293	10,744,156	106,234,986
1883	545,768	8,701,951	28,295,253	10,502,771	74,237,285
1884	641,724	6,745,688	28,538,680	11,426,470	75,636,471
1885	639,461	3,235,889	27,104,382	10,811,757	75,227,560
1886	656,607	2,396,248	26,538,581	10,543,758	80,674,059
1887	747,025	2,410,923	27,066,219	11,084,500	78,505,209
1888	872,990	1,016,436	29,475,913	12,603,883	71,144,110
1889	1,029,968	1,029,495	30,439,354	13,738,952	90,310,868

INCREASED WITHDRAWALS OF TAX-PAID SPIRITS.

The quantity of spirits (75,901,735 gallons) withdrawn tax-paid from distillery warehouses during the fiscal year ended June 30, 1889, is more than the quantity (70,541,811 gallons) withdrawn from distillery warehouses during the fiscal year ended June 30, 1888, by 5,359,924 gallons, the increase being distributed among the different kinds known to the trade as follows:

Increase in withdrawals of—

	Gallons.
Bourbon whisky.....	2,447,998
Rye whisky.....	1,089,403
Alcohol.....	251,796
Gin.....	140,181
Pure, neutral, or cologne spirits.....	860,456
Miscellaneous.....	652,177
Total increase.....	5,442,011

Decrease in withdrawals of—

	Gallons.
Rum.....	62,607
High wines.....	19,480
Total decrease.....	82,087

Net increase..... 5,359,924

If the quantity, 1,615,316 gallons (as stated by the Chief of the Bureau of Statistics), of exported domestic spirits re-imported during the year upon payment of a customs duty equal to the internal revenue tax be added, the quantity virtually withdrawn from distillery warehouses during the year ended June 30, 1889, is found to be 77,517,051 gallons, or 4,339,448 more than during the year 1888, including the 2,635,792 gallons re-imported and tax-paid during that year.

* . * * * *

DISTILLED SPIRITS ALLOWED FOR LOSS BY LEAKAGE OR EVAPORATION IN WAREHOUSE.

The quantity of spirits (3,145,111 gallons) reported in the preceding table as lost by leakage or evaporation in warehouse, is that portion of actual leakage in warehouse from packages withdrawn during the year which has been allowed in accordance with the provisions of section 17 of the act of May 28, 1880.

The following statement shows the quantity of spirits, as per original gauge, withdrawn from warehouse for all purposes during the stated period, and the amount and percentage of leakage allowed thereon under the provisions of the act named:

Year.	Total quantity withdrawn.	Loakage allowed.	Percentage of withdrawals.
	<i>Gallons.</i>	<i>Gallons.</i>	
1880.....	78,199,283	75,834	.096
1881.....	84,335,900	811,466	1.962
1882.....	80,281,611	1,231,336	1.533
1883.....	83,291,190	2,291,013	2.750
1884.....	92,022,593	3,858,494	4.193
1885.....	890,925,782	4,424,314	4.866
1886.....	678,566,767	1,806,868	2.299
1887.....	70,782,951	1,833,681	2.591
1888.....	74,391,751	2,209,327	2.969
1889.....	80,943,674	2,209,327	2.729

a Includes 7,750,696 gallons stamped for export not actually withdrawn.

b Includes 2,494,091 gallons stamped for export not actually withdrawn.

The increase of 935,784 gallons leakage, allowed under section 17 of the act of May 28, 1880, over the quantity so allowed during the previous year, is distributed among the different kinds of spirits known to the trade as follows:

Increase of leakage allowed for—	Gallons.
Bourbon whisky	642,974
Rye whisky	246,916
Alcohol	1,713
Pure, neutral, or cologne spirits	12,796
Miscellaneous	33,605
Total increase of leakage	938,004
Decrease of leakage allowed for—	Gallons.
Rum	750
Gin	478
High wines	992
Total decrease of leakage	2,220
Net increase of leakage allowed in 1889	935,784

The following statement shows the quantity of each specific kind of spirits as per original gauge withdrawn from warehouse for all purposes during the fiscal year ended June 30, 1889, and the amount and percentage of leakage allowed thereon under the provisions of the act named:

Kind of spirits.	Total quantity withdrawn.	Leakage allowed.	Percentage of withdrawal.
	Gallons.	Gallons.	
Bourbon whisky	17,971,607	1,923,014	10.700+
Rye whisky	7,554,680	938,986	12.429+
Alcohol	11,112,153	4,836	0.043+
Rum	1,497,791	21,948	1.465+
Gin	1,006,939	991	0.010
High wines	1,032,482	7,376	0.714+
Pure, neutral, or cologne spirits	29,372,664	21,422	0.073
Miscellaneous	12,331,142	226,538	1.837

Deducting the above percentage of allowance for leakage from the tax of 90 cents per gallon the actual rate of tax collected from the original gauge of the different kinds of spirits is as shown in the first column of figures in the following table:

The rate of tax on the quantity of alcohol and other spirits not allowed to remain in bond is also somewhat decreased by the advantage taken of the law which provides that certain fractions of gallons shall be dropped, as set forth on page 58 of this report. The estimate given on page 59 that 500,000 of such fractions in excess of the number reckoned as whole gallons were dropped during the year would make the number of whole gallons dropped somewhat less than 250,000, as each fraction dropped must be less than a half gallon. This quantity uniformly distributed among all kinds, except bourbon and rye whiskies, reduces the rate of tax very little, as appears from the second column of figures in the following table:

	Cents per gallon.	Cents per gallon.
Bourbon whisky	89.370	89.370
Rye whisky	78.814	78.814
Alcohol	89.613	89.562
Rum	88.682	88.282
Gin	89.992	89.512
High wines	89.357	88.958
Pure, neutral, or cologne spirits	89.934	89.536
Miscellaneous	88.347	87.948

SPIRITS REMOVED IN BOND FOR EXPORT.

The following statement shows the quantity and percentage of production of distilled spirits removed in bond for export during each fiscal year since the passage of the act of June 6, 1872:

Year.	Taxable (proof) gal- lons exported.	Percent- age of pro- duction.	Year.	Taxable (proof) gal- lons exported.	Percent- age of pro- duction.
1873	2,358,630	3.45+	1882	8,092,725	7.64+
1874	4,060,160	5.90+	1883	5,326,427	7.19+
1875	537,413	0.96+	1884	6,586,738	12.70+
1876	1,308,900	2.25+	1885	10,671,118	14.24+
1877	2,529,528	4.22+	1886	5,646,656	7.02+
1878	5,499,252	9.80+	1887	2,223,913	2.85+
1879	14,837,581	20.63+	1888	1,514,205	2.15+
1880	16,765,666	18.55+	1889	2,590,235	2.89+
1881	15,921,482	13.52+			

The quantity of spirits (2,590,235 gallons) withdrawn for exportation during the fiscal year ended June 30, 1889; is more than the quantity (1,514,205 gallons) so withdrawn during the fiscal year ended June 30, 1888, by 1,076,030 gallons, the increase being distributed among the different kinds known in the trade as follows:

Increase in withdrawals of—

	Gallons.
Bourbon whisky	1,225,124
Rye whisky	197,580
Alcohol	19,179
Miscellaneous	21,909

Total increase 1,463,792

Decrease in withdrawals of—

	Gallons.
Rum	376,629
Gin	568
High wines	6,952
Pure, neutral, or cologne spirits	3,613

Total decrease 387,762

Net increase 1,076,030

STATEMENT BY DISTRICTS AND KINDS OF THE QUANTITY OF SPIRITS WITHDRAWN FROM DISTILLERY WAREHOUSES FOR SCIENTIFIC PURPOSES AND FOR THE USE OF THE UNITED STATES DURING THE YEAR ENDED JUNE 30, 1889.

[Quantities in taxable gallons.]

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Pure, neutral, or cologne spirits.	Aggregate.
First California				1,071	1,071
First Illinois			3,750	264	4,014
Fifth Illinois			21,813	89	21,902
Eighth Illinois			174		174
Sixth Indiana			89		89
Seventh Indiana			221		221
Fifth Kentucky	630		172		802
Sixth Kentucky			87		87
Maryland		779	353	990	2,122
First Missouri			866		866
Nebraska			348		348
First New York			778		778
Twenty-eighth New York			1,514		1,514
First Ohio			714		714
First Wisconsin			86		86
Total	630	779	30,965	2,414	34,788
Withdrawn for scientific purposes and for the use of the United States dur- ing the year ended June 30, 1888	631	854	21,271	2,858	25,614

INCREASED WITHDRAWALS OF SPIRITS FOR SCIENTIFIC PURPOSES
AND USE OF THE UNITED STATES.

The above table shows an increase of spirits withdrawn for scientific purposes and for the use of the United States of 9,174 gallons over the quantity so withdrawn in the fiscal year ended June 30, 1888, as follows:

Increase in—	Gallons.
Alcohol.....	9,694
Decrease in—	
Bourbon whisky	Gallons. 1
Rye whisky	75
Pure, neutral, or cologne spirits	444
Total decrease	520
Net increase	9,174

The increase and decrease shown in the foregoing statement are due to the increased use of alcohol by scientific institutions, especially medical schools, and to the falling off in the demand by the United States for spirits other than alcohol.

TRANSFERS OF SPIRITS FROM DISTILLERY WAREHOUSES TO MANU-
FACTURING WAREHOUSES.

STATEMENT OF THE QUANTITY OF SPIRITS WITHDRAWN FOR TRANSFER TO MANU-
FACTURING WAREHOUSES DURING THE YEAR ENDED JUNE 30, 1889.

[Quantities in taxable gallons.]

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Pure, neutral, or cologne spirits.	Miscellane- ous.	Aggregate.
Fifth Illinois			25,622	134,868		160,490
Fifth Kentucky	2,039	2,653				4,692
Eighth Kentucky	4,504					4,504
Twenty-third Pennsylvania		1,780				1,780
Total	6,543	4,433	25,622	134,868		171,466
Transfer to manufacturing ware- house during the year ended June 30, 1888	2,705	389	25,817	48,789	1,901	79,601

INCREASED TRANSFERS OF SPIRITS FROM DISTILLERY WAREHOUSES
TO MANUFACTURING WAREHOUSES.

As compared with transfers in 1888, the above table shows an increase of 91,865 gallons in the quantity of spirits transferred to manufacturing warehouses, distributed as follows:

Increase in—	Gallons.
Bourbon whisky	3,838
Rye whisky	4,044
Pure, neutral, or cologne spirits	86,079
Total increase	93,961
Decrease in—	Gallons.
Alcohol.....	195
Miscellaneous.....	1,901
Total decrease	2,096
Net increase	91,865

ALCOHOL IN THE INDUSTRIAL ARTS.

My attention has been called to the provisions relative to alcohol in the industrial arts to be found in the bill (H. R. 9051, Fiftieth Congress, first session) to reduce taxation and simplify the laws in relation to the collection of the revenue.

I find these provisions to be comprised in sections 3 to 11 of said bill, briefly stated, as follows:

Section 3 provides for bonded warehouses for the storage of the alcohol. These are to be in charge of internal-revenue store-keepers, and under regulations of this office and of the Secretary of the Treasury.

Section 4 provides for the transfer of the alcohol from distillery warehouses to the bonded alcohol warehouses provided in section 3.

Section 5 provides for the removal of alcohol from the bonded alcohol warehouses to manufacturers' store-rooms, to be there used in the industrial arts and in the manufacture of drugs and chemicals, proprietary articles and beverages being excepted. This section also provides certain regulations under which bonded alcohol warehouses and manufacturers' store-rooms may be established.

Section 6 provides for the use of warehouse stamps.

Section 7 makes further provision for removals from bonded alcohol warehouses to manufacturers' store-rooms.

Section 8 provides for books and returns of store-keepers at manufacturers' store-rooms, and gives the officers right of access to every part of the manufactory.

Section 9 provides for the methylation of alcohol in the bonded alcohol warehouses and for the use of methylated spirits in the arts and manufactures, for burning, and in the manufacture of compounds except beverages. The permits to use such spirits may be engraved. Bonds and returns may be exacted. Right of access of internal-revenue officers to places where methylated spirits are used is provided. Penalties are imposed to prevent frauds.

Section 10 provides for books and returns of proprietors of bonded alcohol warehouses and manufacturers. Penalty for improper use of alcohol.

Section 11 provides for assessing taxes on spirits not used within three years, forbids use of methylated spirits within 600 feet of a rectifier or distiller, and imposes penalties for non-compliance with the various provisions of the law and regulations.

Should this office be charged with the execution of a law of the kind under consideration, full authority should be conferred upon the Commissioner to regulate the matter, with the approval of the Secretary of the Treasury.

The bill in question appears to confer such authority in all the important cases.

Sections 3, 4, 5, 7, 9, and 10 contain such provisions.

It is suggested, however, that the word "forty-nine" be substituted for "thirty-nine," in line 27 of section 9. This will give full scope to the word "twenty-five" in line 24. Also, that the prohibition in lines 41 to 45 of said section be so modified as to provide that no methylated spirits shall be permitted on any premises in which the business of distilling or rectifying is carried on, or where the business of storing, selling, or offering for sale distilled spirits or wines used and sold as beverages, or in the opinion of the Commissioner of Internal Revenue capable of being so used or sold.

This change will more clearly express the evident intent of the prohibition and avoid an apparent conflict with the business of the proprietor of the bonded alcohol warehouse, who by selling to proprietors of manufacturers' store-rooms would be a wholesale liquor dealer. (See the first twenty lines of section 7, and lines 13, 14, and 15 of section 10.)

In view of the fact that the special temptation to demethylation is to secure a cheap alcoholic beverage, the importance of separating methylated spirits from all stocks of such beverages is very great. It is also equally important to keep methylated spirits out of the hands of distillers and rectifiers who use stills, as it is impossible to demethylate spirits without the use of stills. See report of my predecessor for 1888.

The quantity of alcohol which would be used in the arts and manufactures has been variously estimated. Judging from data obtained by this office in 1882, I would place the quantity at about 8,000,000 gallons annually.

I estimate the additional expense required in carrying these provisions into effect to be as follows:

Fifty additional revenue agents, at \$8 a day, 300 days	\$120,000
One hundred and fifty store-keepers and gaugers in localities where such officers are not now required at distilleries, at \$1,000 per annum	150,000
Ten chemists to test methyl and methylated spirits, at \$1,800 per annum ..	18,000
* * * * *	

SPIRITS LOST BY FIRE IN WAREHOUSES FOR LAST SEVENTEEN YEARS.

The following statement shows the quantity of spirits lost in distillery warehouses by fire during each of the last seventeen CALENDAR years. As it shows also the stock of spirits in warehouse at the close of each of the fiscal years 1872 to 1888, both inclusive, the percentage of loss on the stock held may be readily computed.

[Quantities in taxable gallons.]

Years.	In bond June 30.	Total loss.	Years.	In bond June 30.	Total loss.
1872	10,103,392	28,399	1882	89,862,645	175,216
1873	12,917,462	9,901	1883	80,499,993	396,299
1874	15,817,709	124,602	1884	63,502,551	416,609
1875	13,367,253	81,493	1885	54,724,916	109,030
1876	12,984,896	99,102	1886	58,096,620	181,198
1877	13,258,794	7,487	1887	65,145,269	112,722
1878	14,088,773	29,913	1888	61,933,018	18,925
1879	19,212,470	2,465	Aggregate	630,627,741	2,006,232
1880	31,363,869	14,620			
1881	64,648,111	198,251			

Average loss, .29 of 1 per cent.

The loss during the six months ended June 30, 1889 was 18,256 gallons, the stock on hand June 30, 1889, being 68,509,288 gallons.

* * * * *

DIFFERENT KINDS OF SPIRITS PRODUCED, WITHDRAWN, AND REMAINING IN WAREHOUSE FOR LAST TWO FISCAL YEARS.
STATEMENT OF THE QUANTITY OF DISTILLED SPIRITS OF THE DIFFERENT KINDS AS KNOWN TO THE TRADE, PRODUCED, WITHDRAWN, AND REMAINING IN WAREHOUSE IN THE UNITED STATES, FOR THE FISCAL YEARS ENDED JUNE 30, 1888, AND JUNE 30, 1889, RESPECTIVELY.

Distilled spirits—	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	Highwines.	Pure, neu- tral, or cologne spirits.	Miscella- neous.	Aggregate.
	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>
Dr.									
Remaining in warehouse July 1, 1887.....	40,801,717	17,502,936	352,899	792,471	81,396	179,665	497,178	4,937,007	63,145,269
Erroneous charge to casualty October, 1885, corrected.....	89								89
Erroneous charge to export in previous year corrected.....	5								5
Produced and bonded during the year.....	7,463,609	5,879,690	11,075,639	1,891,246	872,990	1,016,436	29,475,913	12,603,883	70,279,406
Total.....	48,265,420	23,382,626	11,428,538	2,683,717	954,386	1,196,101	29,973,091	17,540,890	135,424,769
Cr.									
Withdrawn on payment of tax during the year.....	12,190,013	5,148,244	10,487,938	1,114,544	863,288	1,044,586	28,289,667	11,403,511	70,541,811
Lost by leakage or evaporation in warehouse.....	1,280,040	692,070	3,123	22,698	1,469	8,368	8,626	192,933	2,209,327
Withdrawn for export during the year.....	170,830	172,232	283,687	800,534	568	6,952	67,344	12,058	1,514,205
Withdrawn for scientific purposes during the year.....	631	854	21,271				2,858		25,614
Withdrawn for transfer to manufacturing warehouse.....	2,705	389	25,817				48,789	1,901	79,601
Lost by casualty, etc., during the year.....	2,047	1,437						17,689	21,193
Remaining in warehouse June 30, 1888.....	34,619,154	17,367,380	606,702	745,941	89,061	136,195	1,555,787	5,912,798	61,033,018
Total.....	48,265,420	23,382,626	11,428,538	2,683,717	954,386	1,196,101	29,973,091	17,540,890	135,424,769
Dr.									
Remaining in warehouse July 1, 1888.....	34,619,154	17,367,380	606,702	745,941	89,061	136,195	1,555,787	5,912,798	61,033,018
Produced and bonded during the year.....	21,960,784	8,749,768	10,939,135	1,471,054	1,029,968	1,029,495	30,439,354	13,738,952	89,358,510
Total.....	56,579,938	26,117,148	11,545,837	2,216,995	1,119,029	1,165,690	31,995,141	19,651,750	150,391,528
Cr.									
Withdrawn on payment of tax during the year.....	14,638,011	6,237,647	10,739,734	1,051,937	1,003,469	1,025,106	29,150,143	12,055,688	75,901,735
Lost by leakage or evaporation in warehouse.....	1,923,014	938,986	4,836	21,948	991	7,376	21,432	226,538	3,145,111
Withdrawn for export during the year.....	1,395,954	369,812	302,860	423,905			63,731	33,967	2,590,235
Withdrawn for scientific purposes during the year.....	630	779	30,965				2,414		34,788
Withdrawn for transfer to manufacturing warehouse.....	6,543	4,433	25,622				134,868		171,466
Lost by casualty, etc., during the year.....	7,455	3,023	8,130	1	2,479		86	14,949	36,123
Remaining in warehouse June 30, 1889.....	38,608,331	18,562,468	433,684	719,204	112,090	133,208	2,622,477	7,320,608	68,512,070
Total.....	56,579,928	26,117,148	11,545,837	2,216,995	1,119,029	1,165,690	31,995,141	19,651,750	150,391,528

The following table shows the quantity of distilled spirits in taxable gallons at 90 cents tax placed in distillery warehouses during the fiscal year ended June 30, 1889, the quantity withdrawn therefrom during the year, and the quantity remaining therein, or remaining unaccounted for at the beginning and close of the year :

SUMMARY OF OPERATIONS AT DISTILLERY WAREHOUSES DURING THE YEAR ENDED JUNE 30, 1889.

Distilled spirits—	Quantity.	Total.
	<i>Gallons.</i>	<i>Gallons.</i>
Actually remaining in warehouse July 1, 1888.....	61,030,236	
Outstanding balances on seven months' export bonds.....	2,782	
Not actually in warehouse, claimed to have been lost by casualty.....	131,520	
Withdrawn for exportation, proofs of landing not received.....	3,844,295	
Withdrawn for transfer to manufacturing warehouse, not yet received at warehouse.....	15,040	
Produced from July 1, 1888, to June 30, 1889.....		65,023,873
		89,358,510
Total.....		154,382,383
Withdrawn from warehouses, tax-paid.....	75,901,735	
Tax paid on deficiencies in export bonds and casualties disallowed.....	15,317	
Exported, proofs of landing received.....	2,147,462	
Allowed for loss by casualty.....	26,615	
Withdrawn for scientific purposes and for the use of the United States.....	34,788	
Allowed for loss by leakage or evaporation in warehouse.....	3,145,344	
Allowed for loss by leakage in transportation for export, etc.....	5,802	
Withdrawn for transfer to manufacturing warehouse and received at warehouse.....	161,736	
Withdrawn for exportation, proof of landing not received.....	4,277,145	
Withdrawn for transfer to manufacturing warehouse not yet received at warehouses.....	24,350	
Not actually in warehouse, claimed to have been lost by casualty.....	130,019	
Outstanding balances on seven months' export bonds.....	2,782	
All other spirits remaining in warehouses June 30, 1889.....	68,509,288	
		72,043,584
Total.....		154,382,383

STOCK ON HAND, PRODUCTION, AND MOVEMENT OF SPIRITS FOR FIVE YEARS.

The following table shows the stock on hand, production, and movement of spirits for the fiscal years 1885, 1886, 1887, 1888, and 1889.

Distilled spirits—	1885.	1886.	1887.	1888.	1889.
	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>
Actually in warehouses at beginning of fiscal year.....	63,562,551	54,724,916	58,096,621	65,145,269	61,033,018
Produced during fiscal year.....	74,915,363	80,344,380	77,831,599	70,279,500	89,358,510
Total.....	138,477,914	135,069,296	135,928,220	135,424,769	150,391,528
Withdrawn tax-paid during fiscal year.....	67,649,321	69,096,900	66,183,303	70,541,811	75,901,735
Withdrawn for exportation during fiscal year.....	10,671,118	5,646,656	2,223,913	1,514,205	2,590,235
Withdrawn for scientific purposes, for use of United States, for transfer to manufacturing warehouse, destroyed by fire, allowed for loss by leakage in warehouses, etc.....	5,372,559	2,229,120	2,375,735	2,335,735	3,387,488
Total.....	83,692,998	76,972,676	70,782,951	74,391,751	81,879,458
Remaining in warehouses at end of fiscal year.....	54,724,916	58,096,620	65,145,269	61,033,018	68,512,070

SPIRITS REMAINING IN WAREHOUSES AT THE CLOSE OF THE YEAR.

The following table shows the quantity of spirits remaining in distillery warehouses at the close of each of the twenty-one fiscal years during which spirits have been stored in such warehouses.

It will be observed that the quantity in warehouse June 30, 1879, is more than five million gallons greater than that in warehouse June 30, 1878; also that subsequently the quantity increased rapidly from year to year until June 30, 1882, since which date the quantity has been reduced so as to average during the past five years a little more than sixty million gallons. The causes of these fluctuations have been pointed out in previous annual reports of this office, the tendency of legislation since 1871 having been to encourage the deposit of spirits in such warehouses.

The acts of Congress believed to have had such a tendency are the internal-revenue laws passed on the following dates, viz :

June 6, 1872, raising the tax to 70 cents per gallon; March 3, 1875, raising the tax to 90 cents per gallon; March 28, 1878 (joint resolution), extending the bonded period to three years; May 28, 1880, authorizing allowance for loss in warehouse, etc. :

Date.	Quantity.	Date.	Quantity.
	<i>Gallons.</i>		<i>Gallons.</i>
Remaining June 30, 1869.....	16,685,166	Remaining June 30, 1880.....	31,363,869
Remaining June 30, 1870.....	11,671,886	Remaining June 30, 1881.....	64,648,111
Remaining June 30, 1871.....	6,744,360	Remaining June 30, 1882.....	89,962,645
Remaining June 30, 1872.....	10,103,392	Remaining June 30, 1883.....	80,499,993
Remaining June 30, 1873.....	14,650,148	Remaining June 30, 1884.....	63,502,551
Remaining June 30, 1874.....	15,375,224	Remaining June 30, 1885.....	54,724,916
Remaining June 30, 1875.....	13,179,596	Remaining June 30, 1886.....	58,096,620
Remaining June 30, 1876.....	12,595,850	Remaining June 30, 1887.....	65,145,269
Remaining June 30, 1877.....	13,091,773	Remaining June 30, 1888.....	61,033,018
Remaining June 30, 1878.....	14,088,773	Remaining June 30, 1889.....	68,512,070
Remaining June 30, 1879.....	19,212,470		

The quantity of spirits, tax or duty paid, held by wholesale liquor dealers and rectifiers October 1, 1889, was 15,255,882 gallons, the quantity so held October 1, 1888, being 14,828,371 gallons. The quantity of domestic and foreign spirits, respectively, and the aggregate held October 1, each year from 1878 to 1889, both inclusive, are as follows:

Year.	Domestic.	Foreign.	Total.
	<i>Proof gallons.</i>	<i>Proof gallons.</i>	<i>Proof gallons.</i>
1878.....	14,480,393	11,401	14,491,794
1879.....	13,014,112	593,506	13,607,618
1880.....	11,666,991	626,692	12,293,683
1881.....	11,065,611	572,797	11,638,408
1882.....	11,505,434	583,992	12,089,426
1883.....	13,345,779	575,703	13,921,482
1884.....	15,139,715	524,491	15,664,206
1885.....	14,760,683	496,109	15,256,792
1886.....	15,523,226	534,094	16,057,320
1887.....	14,003,833	511,126	14,514,959
1888.....	14,341,056	487,815	14,828,371
1889.....	14,815,703	440,179	15,255,882

SPIRITS IN DISTILLERY WAREHOUSES OCTOBER 1, 1884, 1885, 1886, 1887, 1888, and 1889.

The following is a statement of the quantities of spirits remaining in distillery warehouses October 1, 1884, 1885, 1886, 1887, 1888, and 1889, respectively:

States.	1884.	1885.	1886.	1887.	1888.	1889.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
Alabama	2,400	1,847	190		294	
Arkansas	40,422	38,076	37,603	28,074	24,929	32,725
California	124,184	42,957	22,071	26,322	8,481	9,371
Colorado						
Connecticut	13,543	20,412	15,210	15,946	14,183	18,496
Delaware		708	459			
Georgia	39,220	41,958	36,981	32,506	54,544	82,880
Idaho						
Illinois	1,535,527	1,383,131	1,575,318	2,018,821	1,525,883	2,126,913
Indiana	968,910	1,239,890	1,290,801	1,241,119	1,392,774	1,956,806
Iowa	81,892	48,798	60,438	18,470	1,798	864
Kansas	11,020	12,676	9,216			
Kentucky	35,351,017	29,558,919	34,079,071	39,609,736	31,338,206	36,694,640
Maryland	2,647,133	2,944,563	3,994,056	4,060,325	3,789,526	3,464,685
Massachusetts	542,832	537,851	616,863	656,649	581,431	624,762
Minnesota						54,381
Montana	2,796	446				
Missouri	262,349	208,600	303,142	343,342	295,010	286,611
Nebraska	130,942	81,913	186,990	195,254	96,404	188,358
New Hampshire	31,282	34,080	29,942	28,493	27,408	31,572
New Jersey	187,170	61,836	199,563	223,313	292,178	426,308
New York	302,127	439,547	528,604	423,118	289,903	321,392
North Carolina	189,362	88,953	126,961	121,995	183,064	227,807
Ohio	2,036,127	2,120,167	2,439,413	3,036,818	2,887,060	3,217,098
Oregon	8,383	16,058	18,078	19,967	14,277	9,885
Pennsylvania	6,723,169	6,140,093	6,629,889	7,740,718	8,043,986	9,356,083
South Carolina	17,262	10,149	14,631	16,257	13,854	16,656
Tennessee	1,408,658	1,133,955	992,961	735,678	811,020	1,342,835
Texas	7,033	8,498	11,538	8,483	7,853	4,500
Virginia	248,951	234,006	218,626	148,646	145,814	214,312
West Virginia	687,972	614,158	804,624	761,546	677,708	584,306
Wisconsin	167,563	94,113	60,579	96,721	37,037	57,451
Totals	53,749,246	47,158,358	54,303,818	61,608,377	52,554,625	61,351,697

SPIRITS WITHDRAWN FOR EXPORT DURING FIRST THREE MONTHS OF PRESENT FISCAL YEAR.

STATEMENT SHOWING BY DISTRICTS THE NUMBER OF GALLONS OF EACH KIND OF SPIRITS REMOVED FOR EXPORT DURING THE MONTHS JULY, AUGUST, AND SEPTEMBER, 1889.

District.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	Pure, neutral, or cognac spirits.	Miscellaneous.	Total.
Fifth Illinois			49,537			35,042	447	85,026
Second Kentucky	7,186							7,186
Fifth Kentucky	25,551	244						25,795
Sixth Kentucky	406	5,255		129			1,595	7,385
Seventh Kentucky	17,219	5,138						22,357
Eighth Kentucky	15,417							15,417
Maryland		13,067						13,067
Third Massachusetts				79,542				79,542
Minnesota			6,651					6,651
First New York					1,058			1,058
First Ohio	39	39						78
Twenty-third Pennsylvania		4,878						4,878
Total	65,818	28,621	56,188	79,671	1,058	35,042	2,042	268,440

COMPARATIVE STATEMENT WITH PREVIOUS YEARS.

Following is a statement showing, by districts, the quantity in taxable gallons of spirits withdrawn for export during the four months ended October 31, in the year 1882, and during the three months ended September 30, 1883, 1884, 1885, 1886, 1887, 1888, and 1889:

Districts.	1882.	1883.	1884.	1885.	1886.	1887.	1888.	1889.
1st California.....	2,526	268	879	.....	.....	.....	88	.....
1st Illinois.....	.....	6,680	6,629	.....	6,899	.....	.....	.....
5th Illinois.....	30,388	125,771	49,532	100,167	270,980	43,889	57,863	85,026
8th Illinois.....	.....	.....	.....	6,457	.....	.....	.....	.....
4th Indiana.....	.....	16,593	.....	.....	.....	.....	.....	.....
6th Indiana.....	.....	.....	.....	1,131	20,658	2,389	.....	.....
7th Indiana.....	19,712	42,995	.....	.....	.....	.....	.....	.....
2d Iowa.....	.....	91,070	95,617	.....	32,538	.....	.....	.....
2d Kentucky.....	878	19,307	237,237	143,246	.....	.....	3,318	7,186
5th Kentucky.....	1,777	110,329	877,852	283,755	422	1,185	1,046	25,795
6th Kentucky.....	2,446	38,170	241,449	137,863	1,110	1,184	1,463	7,385
7th Kentucky.....	694	102,711	737,318	317,721	7,476	8,042	11,879	22,357
8th Kentucky.....	.....	22,750	157,954	207,531	.....	.....	3,234	15,417
3d Maryland.....	11,230	28,261	57,837	.....	.....	1,134	23,538	13,067
3d Massachusetts.....	71,663	126,885	194,228	229,916	319,593	197,680	129,834	79,542
5th Massachusetts.....	337,868	451	.....	.....	.....	.....	.....	.....
Minnesota.....	.....	.....	.....	.....	.....	.....	.....	6,651
1st Missouri.....	.....	.....	905	.....	.....	.....	.....	.....
6th Missouri.....	.....	436	5,151	3,937	28,079	.....	5,176	.....
Nebraska.....	.....	.....	.....	893	7,828	52,102	.....	.....
1st New York.....	.....	.....	.....	456	1,304	.....	.....	1,058
1st Ohio.....	.....	.....	.....	425	78	.....	220	78
6th Ohio.....	.....	4,398	30,582	29,151	.....	.....	.....	.....
1st Pennsylvania.....	.....	3,864	.....	.....	118	.....	34	.....
9th Pennsylvania.....	.....	.....	6,517	.....	.....	.....	.....	.....
22d Pennsylvania.....	10,619	9,602	90,918	32,513	81	.....	.....	.....
23d Pennsylvania.....	3,772	1,848	40,893	21,145	.....	9,406	442	4,878
5th Tennessee.....	.....	.....	4,750	.....	.....	14,128	.....	.....
West Virginia.....	.....	.....	13,083	.....	4,947	.....	.....	.....
1st Wisconsin.....	.....	.....	.....	11,014	.....	.....	.....	.....
Total.....	493,573	752,389	2,867,351	1,526,865	701,263	332,443	238,135	268,440

DISTILLED SPIRITS IN THE UNITED STATES OCTOBER 1, 1889.

The quantity of distilled spirits in the United States, except what may be in customs bonded warehouses, on the 1st day of October, 1889, was 102,650,982 gallons, this quantity being distributed as follows:

	Gallons.
In distillery and special bonded warehouses.....	62,674,200
In hands of wholesale liquor dealers.....	15,255,882
In hands of retail liquor dealers.....	24,720,900
Total.....	102,650,982

In making the above computation the average stock of each retail liquor-dealer in the United States is estimated at 150 gallons.

EXPORTATION OF MANUFACTURED TOBACCO AND SNUFF IN BOND.

The subjoined table shows, as removed and unaccounted for July 1, 1888, and June 30, 1889, the quantity in pounds of manufactured tobacco and snuff which had been removed for exportation in bond, and con-

cerning which the proof of exportation required by law had not been furnished prior to the dates named therein :

1. Removed and unaccounted for July 1, 1888:	Pounds.
Tobacco at 8 cents tax, removed under exportation bonds.....	1,296,672
2. Removed during the year ended June 30, 1889:	
Tobacco at 8 cents tax, under exportation bonds	13,622,410 $\frac{3}{4}$
Total	14,919,082 $\frac{3}{4}$
3. Exported and accounted for during the year:	
Tobacco at 8 cents tax, under exportation bonds.....	13,853,892 $\frac{1}{2}$
Tobacco at 8 cents tax, paid on deficiencies	4,485
Total	13,858,377 $\frac{1}{2}$
4. Remaining unaccounted for at the close of the fiscal year ended June 30, 1889	1,060,704 $\frac{3}{4}$
Total	14,919,082 $\frac{3}{4}$

EXPORTATION OF CIGARS AND CIGARETTES IN BOND.

	Number of cigars at \$3 per 1,000.	Number of cigarettes at 50 cents per 1,000.
1. Removed and unaccounted for July 1, 1888.....	44,500	12,704,500
2. Removed during the year ended June 30, 1889	1,699,325	246,679,750
Total	1,743,825	259,384,250
3. Exported and accounted for during the year ended June 30, 1889	1,530,550	241,106,750
4. Remaining unaccounted for at the close of the fiscal year ended June 30, 1889	213,275	18,277,500
Total	1,743,825	259,384,250

DRAWBACK ALLOWED ON EXPORTED MERCHANDISE.

STATEMENT OF DRAWBACK OF INTERNAL-REVENUE TAXES ALLOWED ON EXPORTED MERCHANDISE DURING THE FISCAL YEAR ENDED JUNE 30, 1889.

Port.	Number of claims.	Tobacco.	Cigars and cigarettes.	Fermented liquors.	Distilled spirits.	Stillis.	Total.
Boston	25	\$200.00	.....	\$377.16	.....	.....	\$577.16
Brashear	1	.....	.....	37.00	.....	.....	37.00
Eagle Pass	17	.....	.....	601.26	.....	.....	601.26
Milwaukee	182	.....	.....	7,317.61	.....	.....	7,317.61
New Orleans	92	114.40	\$111.90	1,188.36	\$315.00	.....	1,729.66
New York	497	460.16	.....	5,898.01	5,564.70	\$80.00	12,002.87
Philadelphia	18	.....	.....	749.27	.....	.....	749.27
Savannah	3	28.00	36.00	.....	.....	.....	64.00
St. Louis	159	.....	.....	6,350.45	.....	.....	6,350.45
San Francisco	286	2,635.08	1,268.65	3,114.21	4,857.30	.....	11,875.24
Total	1,280	3,437.64	1,416.55	25,633.33	10,737.00	80.00	41,304.52

RECAPITULATION OF DRAWBACK OF INTERNAL-REVENUE TAXES ALLOWED DURING THE FISCAL YEARS 1863 TO 1889, INCLUSIVE.

Period.	Number of claims.	Proprietary articles.	Tobacco.	Snuff.	Cigars and cigarettes.
Allowed, 1863 to 1876, inclusive.....	.....	.....	.....	.....	.....
Allowed, 1877	751	\$48,235.85	\$5,819.32	.....	.....
Allowed, 1878	562	33,820.54	2,537.98	.....	.....
Allowed, 1879	744	43,184.71	12,113.86	.....	\$250.20
Allowed, 1880	872	35,153.86	22,314.02	.....	1,094.97
Allowed, 1881	749	28,483.87	8,596.60	\$26.08	1,232.43
Allowed, 1882	909	33,695.22	5,069.36	.....	1,406.12
Allowed, 1883	1,130	33,000.89	5,604.60	.....	5,195.37
Allowed, 1884	1,090	16,460.34	6,053.81	82.00	6,673.96
Allowed, 1885	706	46.66	2,515.80	.....	901.75
Allowed, 1886	800	.....	3,552.13	1.60	661.25
Allowed, 1887	877	.....	5,270.54	.....	968.62
Allowed, 1888	1,222	.....	5,584.00	.....	703.25
Allowed, 1889	1,280	.....	3,437.64	.....	1,416.55

RECAPITULATION OF DRAWBACK OF INTERNAL-REVENUE TAXES ALLOWED DURING THE FISCAL YEARS 1863 TO 1889, INCLUSIVE—Continued.

Period.	Fermented liquors.	Distilled spirits.	Stillis.	Miscellaneous.	Total.
Allowed 1863 to 1876, inclusive.....	.....	.....	.....	.....	\$6, 673, 845.00
Allowed, 1877.....	\$760.12	.....	.....	a\$277.11	55, 092.40
Allowed, 1878.....	46.25	\$718.90	.....	.....	37, 123.67
Allowed, 1879.....	533.69	1, 426.92	.....	.....	57, 509.38
Allowed, 1880.....	2, 205.42	.....	\$80.00	b888.00	61, 736.27
Allowed, 1881.....	1, 128.38	1, 161.90	220.00	.....	40, 849.26
Allowed, 1882.....	3, 913.18	1, 866.50	60.00	.....	46, 110.38
Allowed, 1883.....	6, 034.16	4, 698.00	60.00	c590.92	55, 093.94
Allowed, 1884.....	14, 996.30	8, 352.00	480.00	.....	52, 068.41
Allowed, 1885.....	16, 192.71	3, 705.30	.....	.....	23, 362.22
Allowed, 1886.....	23, 878.21	6, 042.00	.....	.....	34, 765.19
Allowed, 1887.....	21, 258.94	5, 755.50	140.00	.....	33, 373.60
Allowed, 1888.....	26, 166.54	28, 411.30	160.00	.....	61, 025.09
Allowed, 1889.....	25, 633.35	10, 737.00	80.00	.....	41, 304.52
Total.....	.....	.....	.....	.....	7, 273, 289.33

a Manufactured cotton exported prior to 1868.

b Machinery exported prior to 1868.

c Chairs exported prior to 1868.

OLEOMARGARINE.

The following statements, showing operations under the act of August 2, 1886, defining butter and imposing a tax upon and regulating the manufacture, sale, importation, and exportation of oleomargarine, comprise—

First. A summary of operations at oleomargarine manufactories during the fiscal year ended June 30, 1889; also a summary of operations during the past two fiscal years, and by months covering the period from November 1, 1886, to June 30, 1889; also a statement of the quantity of oleomargarine in the United States June 30, 1889.

Second. A statement of the receipts from all classes of taxes imposed by the oleomargarine law for the year ended June 30, 1889.

Third. A statement, by States and Territories and in the aggregate, of all persons who paid taxes as manufacturers of and dealers in oleomargarine; also in aggregate of all persons who paid oleomargarine special taxes for the year ended May 1, 1888.

Fourth. A statement, by districts, of the number of retail dealers in oleomargarine doing business in April, 1888, and April, 1889, respectively.

Fifth. A statement as to the location of oleomargarine manufactories in April, 1889, also of wholesale dealers in oleomargarine at that time.

Sixth. The report of the analytical chemist.

Seventh. The report of the microscopist.

Eighth. Reports of examinations by collectors with internal-revenue microscopes.

Ninth. A statement of the quantity of oleo oil exported.

It appears from the subjoined tables that the average monthly production of oleomargarine during the fiscal year was 2,972,002 pounds; that the average monthly production for the previous year was 2,860,460 pounds, and that the average monthly production during the eight months ended June 30, 1887, was 2,711,828 pounds. It also appears that the average monthly quantity withdrawn from factories on payment of the tax was as follows:

	Pounds.
During the eight months ended June 30, 1887.....	2, 592, 946
During the fiscal year ended June 30, 1888.....	2, 707, 430
During the fiscal year ended June 30, 1889.....	2, 821, 970

The quantity withdrawn monthly for export also appears to have been as follows:

	Pounds.
During the eight months ended June 30, 1887.....	90,566
During the fiscal year ended June 30, 1888.....	140,516
During the fiscal year ended June 30, 1889.....	145,746

These figures show an increase from year to year in the production both for consumption at home and abroad.

In the fiscal years 1887 and 1888 the largest producing month was March, and in the fiscal year 1889 the largest production was in December, the quantity produced in these months being as follows:

	Pounds.
In March, 1887.....	3,568,254
In March, 1888.....	3,940,727
In December, 1888.....	4,181,317

The months in which the production fell below 2,000,000 pounds were May, June, and July, 1887, and June, 1889, the product of July, 1887, being the smallest, viz, 1,208,638 pounds.

There was an increase in the number of persons engaged in the sale of oleomargarine during the fiscal year ended June 30, 1889, as well as an increase in the production of the article.

The number of persons in business during April, 1887, 1888, and 1889, was as follows:

	1887.	1888.	1889.
Manufacturers.....	32	29	29
Wholesale dealers.....	236	154	160
Retail dealers.....	3,929	3,279	3,906
	4,197	3,462	4,089

The microscopes with polarizing attachments referred to on page CXLV of the report of this office for the fiscal year ended June 30, 1888, were procured and distributed among collectors during the present year, and these officers have reported the result of examinations in 1,251 cases, as shown in one of the following statements. It is expected that a larger number of examinations will be made and a more complete test of the instrument secured under amended regulations now in the hands of the printer. One good effect of the use of the instrument observed is the diminution in the number of the samples of substances forwarded to this office, suspected of being oleomargarine, which upon a chemical analysis were discovered to be butter.

I take great pleasure in calling attention to the last two reports of my predecessor, Hon. Joseph S. Miller, for copies of European laws on the subject of oleomargarine. These copies were obtained through the courtesy of the Department of State in response to the inquiry of this Department under date of July 7, 1888. The only additional response received to date is that subjoined, dated June 11, 1889, which indicates that the set of laws relating to this subject otherwise than in connection with the subject of food adulteration is quite complete. (See copies of laws given in this report under the title "Adulteration of Food and Drugs.")

DEPARTMENT OF STATE,
Washington, June 11, 1889.*

SIR: I have the honor to say in further answer to the letter of your Department of July 7, 1888, that according to a dispatch (No. 30) from St. Petersburg, there are at present no laws or regulations in Russia on the subject of artificial butter.

I have the honor to be, sir, your obedient servant,

JAMES G. BLAINE.

The SECRETARY OF THE TREASURY.

* See page 381 for copy of ordinance passed subsequently to this date.

The following table shows the quantity of oleomargarine, in pounds, at 2 cents tax, produced at manufactories during the fiscal year ended June 30, 1889, the quantity withdrawn therefrom during the year, and the stock of oleomargarine remaining in factories June 30, 1889.

SUMMARY OF OPERATIONS AT OLEOMARGARINE MANUFACTORIES DURING THE FISCAL YEAR ENDED JUNE 30, 1889.

Stock on hand July 1, 1888.....	315,900
Removed for export and remaining unaccounted for July 1, 1888.....	411,676
	<u>727,576</u>
Produced during the year.....	35,664,026
Total.....	<u>36,391,602</u>
Oleomargarine withdrawn from factories, tax-paid.....	33,863,642
Oleomargarine lost or destroyed in manufactories.....	1,992
Withdrawn from manufactories for export and accounted for.....	2,005,050
	<u>35,870,684</u>
Removed for export not accounted for, June 30, 1889.....	155,521
Remaining in manufactories June 30, 1889.....	365,397
	<u>520,918</u>
Total.....	<u>36,391,602</u>

OPERATIONS IN OLEOMARGARINE DURING THE LAST TWO FISCAL YEARS.

The following statement by districts shows the quantity in pounds of oleomargarine produced at manufactories, the quantity withdrawn therefrom, tax-paid, and for export, and the quantity lost or destroyed at manufactories during the two fiscal years ended June 30, 1888, and June 30, 1889, respectively; also the stock remaining on hand at the close of each year.

Districts.	From July 1, 1887, to June 30, 1888.				
	Produced.	Tax-paid.	Exported.	Lost or destroyed.	Remaining in factory June 30, 1888.
Colorado.....	266,365	264,841			3,148
Connecticut.....	6,713,021	6,202,803	396,089	4,357	140,598
First Illinois.....	17,876,127	17,601,148	242,204	5,206	82,094
Sixth Indiana.....	3,935,316	3,928,544	4,521		42,787
Kansas.....	1,848,040	1,855,774			7,818
Maryland.....					
Third Massachusetts.....	657,712	655,330	10,591		7,138
Twenty-eighth New York.....	99,677	102,108			
Eleventh Ohio.....	142,364	139,914			2,450
Eighteenth Ohio.....	1,358,452	1,357,363			1,462
First Pennsylvania.....	1,428,453	380,340	1,025,893		28,405
	<u>34,325,527</u>	<u>32,489,165</u>	<u>1,686,198</u>	<u>9,563</u>	<u>315,900</u>

Districts.	From July 1, 1888, to June 30, 1889.				
	Produced.	Tax-paid.	Exported.	Lost or destroyed.	Remaining in factories June 30, 1889.
Colorado.....	146,016	141,926			7,238
Connecticut.....	6,658,469	6,551,723	166,415	992	79,937
First Illinois.....	18,523,172	17,951,204	567,545		86,517
Sixth Indiana.....	4,126,393	4,061,969			107,211
Kansas.....	2,298,685	2,287,903		1,000	17,600
Maryland.....	56,780	46,690	10,200		
Third Massachusetts.....	561,143	515,595	36,427		18,259
Twenty-eighth New York.....					
Eleventh Ohio.....	201,805	204,070			185
Eighteenth Ohio.....	1,794,775	1,793,083			3,154
First Pennsylvania.....	1,296,788	309,421	968,366		47,296
	<u>35,664,026</u>	<u>33,863,584</u>	<u>1,748,953</u>	<u>1,992</u>	<u>365,397</u>

* * * * *

STATEMENT SHOWING THE QUANTITY OF OLEOMARGARINE IN THE UNITED STATES
JUNE 30, 1889.

Oleomargarine—	Packages.	Pounds.
In hands of manufacturers.....	14, 986	365, 337
In hands of wholesale dealers.....	14, 986	412, 697
In hands of retail dealers (estimated).....	41, 063	1, 200, 000
Total.....	71, 035	1, 978, 094

REPORT OF THE CHEMIST.

OFFICE OF INTERNAL REVENUE,
Chicago, September 2, 1889.

SIR: I have the honor to submit the following as my report of the chemical examinations made of samples of supposed adulterated butter and oleomargarine sent to this laboratory during the fiscal year ending June 30, 1889:

No.	By whom submitted.	Specific gravity (99° C).	Vol. $\frac{N}{10}$ NaO H (Reichert's process).	Per cent. insoluble fatty acids.	Remarks.
133	R. Stone, collector first district Illinois.	0.862	c. c. 0.80	95.40	Oleomargarine, colored with annatto.
134	G. A. Wilson, collector fifth district Illinois.	0.865.5	10.50	90.00	Adulterated butter, with about 25 per cent. foreign fats, not colored.
135	do.....	0.867	13.00	87.70	Butter, not colored.
136	Capt. W. Somerville, revenue agent.	0.867.8	12.20	88.00	Butter, colored with annatto.
137	do.....	0.866.5	12.80	87.90	Do.
138	do.....	0.867	12.70	88.20	Do.
139	do.....	0.867	12.00	88.30	Do.
140	do.....	0.868	12.60	88.20	Do.
141	do.....	0.867	12.20	78.80	Do.
142	do.....	0.866	12.00	88.10	Do.
143	do.....	0.867	12.50	87.90	Do.
144	do.....	0.866	11.40	88.84	Butter, colored with annatto, old and rancid.
145	G. A. Wilson, collector fifth district Illinois.	0.867	12.80	87.90	Butter, not colored.
146	do.....	0.865	11.20	88.90	Butter, old and rancid, not colored.
147	do.....	0.868	14.50	87.30	Butter, not colored.
148	do.....	0.862.3	10.50	89.93	Adulterated butter, 25 per cent. foreign fats.
149	do.....	0.867	13.20	87.60	Butter, not colored.
150	do.....	0.867	13.70	87.50	Do.
151	do.....	0.866	12.50	87.80	Do.
152	do.....	0.865-6	12.50	87.60	Do.
153	do.....	0.867-8	12.50	87.60	Do.
154	do.....	0.865	13.40	87.90	Butter not colored, rancid.
155	do.....	0.865	12.10	88.20	Do.
156	do.....	0.868	13.50	87.70	Do.
157	E. C. Wall, collector first district, Wisconsin.	0.866	13.00	88.50	Old reworked butter, colored with saffron and turmeric.
158	do.....	0.867	12.30	88.20	Butter not colored.
159	T. Cooper, collector eighth district, Illinois.	0.866	12.50	88.40	Do.

Numerous other examinations were made for the information of collectors and revenue agents, of which no record was kept.

Respectfully submitted,

LOUIS C. STARKEL,
Analytical Chemist Internal Revenue Bureau.

Hon. JOHN W. MASON,
Commissioner Internal Revenue,
Washington, D. C.

REPORT OF THE MICROSCOPIST.

TREASURY DEPARTMENT,
OFFICE OF INTERNAL REVENUE,
Washington, July 15, 1889.

SIR: I have the honor to submit the following report of the work done in the laboratory since July 1, 1888:

During the past year 95 samples have been received and analyzed. Of this number 30 were substances submitted by collectors of internal revenue for decision under sections 14 and 15 of the act of August 2, 1886, 14 of which proved, on analysis, to be oleomargarine and the remainder butter. From three factories were received 5 samples of the ingredients they employed. Three samples of butter color, 5 samples of different vegetable oils, and 1 of lard oil were also analyzed. Thirty-eight samples of whisky and 13 miscellaneous samples were likewise examined.

No samples were received under the provisions of section 11 of the act of October 12, 1888.

The experiments on methylated alcohol were also carried on and the results obtained were published in last year's report. The preparation of the bibliography and report on adulterated foods occupied my time during the fall to the exclusion of laboratory work.

In January the remainder of the microscopes obtained for collectors' use throughout the country (see page CLXII, Rept. Com. Int. Rev., 1888), were received from the manufacturer, and after being tested were sent, with the necessary instructions, forms, books, etc., to all the collectors of internal revenue and several of the revenue agents.

Although the monthly reports show a steady increase in the quantity of oleomargarine produced and sold, the information derived through the use of these microscopes and otherwise is to the effect that the use of this article in fraud of the internal revenue laws is diminishing. On account of the high tax imposed by the law the small dealers are gradually giving up handling oleomargarine, and the manufacturers and wholesale dealers are thus brought in more direct contact with the consumers. From those States where the local authorities are enforcing the prohibitory features of their law, by fining and imprisoning those persons whose names appear on the collectors' books as having paid the special tax as dealers in oleomargarine, continues to come most of the samples submitted for analysis. Oleomargarine having now been under the law and regulations, before the American public for nearly three years, and sold on its own merits, has assumed its legitimate place as a cheap and wholesome food product.

BUTTER COLOR.

The adulteration of butter with "additional coloring matter" is legalized by the Act defining butter, etc., approved August 2, 1886, although such addition be "intended, fraudulently, to conceal its inferior quality," to use the language of the British "Sale of Food and Drugs Act, 1875," but the addition of certain specified animal oils and fats and of vegetable oils to butter is defined as making such mixtures oleomargarine.

On the wrapper of a sample of "butter color" purchased in this city it is stated that it is "prepared in oil, which is especially refined, so that it can not become rancid." "The color is as harmless as the natural color of butter. The material from which it is made is vegetable and as wholesome as wheat," and "we warrant it to add at least 5 cents per pound to the value of white butter, a return of \$1 for every cent it costs." The directions state that one pint will color 2,800 pounds of winter butter, or about 0.036 per cent. of "color" is contained in the butter.

Although the proportion of the annatto used in one pound of butter is extremely small, there is no great difficulty in separating it from the butter and recognizing it by certain well-established tests. The problem, however, is much more complicated when the amount of foreign fat thus added to the butter is sought for.

The chemistry of the animal and vegetable fats and oils has not been as carefully studied as the inorganic salts and compounds, and the question of distinguishing very small amounts of foreign oils in mixtures is one that involves much time and research before accurate and reliable methods of separation and detection can be established.

The proportion of annatto in the different "butter colors" is less than 10 per cent., judging from published analyses, and the remaining 90 per cent. is made up mostly of a vegetable or animal oil. Although the vegetable oil is used as a carrier of the color annatto, there are other menstrua in which it is soluble, as caustic alkalies, ether, alcohol, chloroform, etc., which are neither animal nor vegetable oils or fats. The vegetable or animal oils that are used in "butter colors," when added to the cream coalesce with the minute globules of the butter fat and thus become incorpo-

rated in the butter when the cream is churned. This combination of vegetable oils with cream is practically illustrated in the manufacture of the cheaper grades of oleomargarine, where cotton-seed, sesame, or peanut oil is added to a mixture of cream, oleo oil, and neutral lard, and churned until a homogeneous mixture is obtained.

Dr. James F. Babcock, inspector of milk and vinegar of the city of Boston, devotes several pages of his last report (thirtieth) to the question of "Colored butter and its imitations."

The objections to the coloring of butter are summarized as follows:

"1. It conceals defects, destroys one of the tests of good butter, and it makes butter from any source or of any season appear as much like Jersey butter or June butter as possible.

"2. Its use adds to the price paid by the consumer from three to five cents per pound, for which he receives no equivalent.

"3. Butter color as usually made is an actual adulterant. Its use violates every State law and the national law on oleomargarine. It consists largely of oil foreign to butter—generally cotton-seed oil, but sometimes linseed oil, lard oil, etc. The amount of foreign fats introduced into butter on the pretense that it is color, though small in individual instances, amounts in the aggregate to an enormous quantity, estimated at 500,000 pounds per annum." (Page 72, 30th Ann. Rept. Inspector of Milk and Vinegar, Boston, 1889.)

"The present annual product of butter in the United States is, according to good authorities, not less than 1,350,000,000 pounds. If only one-half of this butter is colored by the commonly sold butter-color, and if 1 pound only of color is required for 1,200 pounds of butter, as stated by color-makers, the weight of cotton-seed oil, lard oil, or other similar adulterant thus added to butter reaches the enormous figure of 562,500 pounds per annum—more than 220 tons. Still further, assuming that one-half of the total butter production of the country (675,000,000 pounds) is artificially colored, and that, as the color-makers claim, the addition of color increases the market price 5 cents per pound, it follows that the American people pay more than \$30,000,000 per annum for the delusion of consuming an article which, by its color, they are led to believe is June butter." (Loc. cit., p. 77.)

Dr. Bennett F. Davenport, in his report on the analysis of foods to the State board of health of Massachusetts, 1888, says, pages 159, 160:

"The very general use of annatto or other coloring matter in butter or cheese is to be condemned as having but one fraudulent purpose, that of making them each to appear to be of a better or finer quality than they really are. In the case of butter it is to make the inferior winter or dry-feed butter to appear to be June or grass butter. In the case of cheese it is to make skim or poor milk quality cheese to appear to be as of whole or rich milk." A further objection to the use of annatto coloring is mentioned in Dr. Davenport's report on milk. (Loc. cit., p. 181.) "It is stated in most of the standard works upon *materia medica* which mention annatto that the coloring matter is obtained from the seeds of the tropical plant *Bixa orellana*, by allowing them to macerate and undergo a fermentation in water. The color thus separated from the seeds settles out from the water on standing and collects upon the bottom of the vessel. The water is drawn off, the color gathered up, dried somewhat, and formed into cakes. That prepared in French Guiana is considered the superior brand of the dye-stuff. There, in the warehouses, it is reported to be the general commercial custom to improve the color of the dye-stuff and prevent its drying by keeping the cake moistened with stale urine. The result of all this is that the commercial dye-stuff is a mass of fermentative products, swarming with germs of putrefaction and smelling rankly of its stale origin. Microscopic examination of the 'benefit' prepared and sold by the best-known maker in the business in this city (Boston) shows that it is not only alive with bacteria, but that it contains very numerous *fungi* spores, single and arranged in rows like those which are to be found in fermented diabetic urine."

"Some of the oleo manufacturers do not make any use of the very objectionable paste form of the dye-stuff, but prepare their coloring directly from the dried seeds themselves, by boiling them in cotton-seed or a similar oil. When the farmers and dairymen no longer use coloring to falsify the appearance of their own product, they can more becomingly demand that the oleomargarine manufacturer be no longer allowed to use it in his product. In the cause of simple justice neither of them should be allowed to use it at all." (Loc. cit., p. 160.)

Does the addition of a "butter color," containing 5 per cent. of annatto and 95 per cent. of other vegetable ingredients, principally a vegetable oil, rape, cotton-seed, when mixed with butter in the proportion of less than 0.04 part in a hundred, constitute the mixture defined as "oleomargarine?" The language of the law does not specify how much or how little vegetable oil, when mixed with butter, shall constitute oleomargarine, and the fact that the largest proportion of the "color" is a vegetable oil, although its presence may not be a matter for quantitative analysis and reaction with our present reagents and methods, appears to place its use with butter under the definition of oleomargarine.

ANALYSES OF SUBSTANCES SUBMITTED FOR EXAMINATION BY COLLECTORS OF INTERNAL REVENUE.

Serial No.	Sample marked—	Place whence received.	Specific gravity at 40° C.	Saponification equivalent.	Vol. $\frac{N}{10}$ NaOH for 2.5 grams.	Microscopic examination.	Proved to be—
142	Butter.....	Jersey shore, Pa.	.91034	245.8	12.758	.....	Butter.
143	do.....	Middletown, Conn.	.91070	242.7	13.860	.....	Do.
148	Oleomargarine.....	Philadelphia, Pa.	.90200	286.9	0.600	Variegated field; melted fats.....	Oleomargarine.
149	Butterine.....	do.	.90372	287.2	0.098	do.....	Do.
150	Oleomargarine.....	do.	.90374	288.2	0.188	do.....	Do.
152	do.....	do.	.90247	287.4	0.102	do.....	Do.
154	do.....	do.	.90239	287.2	0.176	do.....	Do.
155	Butter.....	do.	.90868	253.1	12.014	do.....	Butter melted.
156	Oleo.....	do.	.90497	287.7	0.216	do.....	Oleomargarine.
157	do.....	do.	.90510	287.5	0.175	do.....	Do.
158	do.....	do.	.90504	287.8	0.250	do.....	Do.
160	Made from beef-fat oil.....	do.	.90254	284.5	0.207	do.....	Do.
162	Supposed butterine.....	Hartford, Conn.	.91050	250.0	11.337	.....	Butter.
164	Butter.....	Philadelphia, Pa.	.91064	246.8	13.877	.....	Do.
165	do.....	do.	.91104	244.2	13.142	.....	Do.
166	do.....	Burlington, Vt.	.91012	249.8	13.442	.....	Do.
178	Butter, No. 1.....	Owego, N. Y.	.91166	244.1	14.411	.....	Do.
179	Butter, No. 2.....	do.	.91130	245.2	15.241	.....	Do.
181	Butter, No. 1.....	Helena, Mont.	.91052	244.5	13.881	.....	Do.
182	Butter, No. 2.....	do.	.91005	251.7	11.318	.....	Do.
183	Supposed oleomargarine.....	Pittsburgh, Pa.	.90567	284.2	0.882	Variegated field; melted fats.....	Oleomargarine.
185	Butter.....	New York, N. Y.	.90318	287.7	0.219	do.....	Do.
186	Butter, No. 1.....	New Haven, Conn.	.91015	254.5	11.709	.....	Butter.
187	Butter, No. 2.....	do.	.91180	245.4	13.542	.....	Do.
188	Butter.....	Newport, R. I.	.91134	247.1	14.035	.....	Do.
189	Butter, No. 1.....	Boston, Mass.	.90959	251.1	12.300	.....	Do.
190	Butter, No. 2.....	do.	.90963	251.2	12.646	.....	Do.
219	Oleomargarine.....	Baltimore, Md.	.90420	281.2	0.686	Variegated field; melted fats.....	Oleomargarine.
230	.....	Detroit, Mich.	.90340	284.2	0.283	do.....	Do.
231	.....	do.	.90580	284.3	0.495	do.....	Do.

ANALYSES OF INGREDIENTS RECEIVED DIRECT FROM THE FACTORIES.

Serial No.	Factory.	Ingredients.	Specific gravity at 40° C.	Saponification equivalent.	Vol. N 10 NaOH for 2.5 grams.
145	P.	Oleo oil .....	.90210	288.0	0.000
151	do.	.....	.90198	288.2	0.108
153	do.	.....	.90251	286.1	0.213
146	P.	Neutral lard .....	.90454	287.8	0.000
147	P.	Cotton-seed oil .....	.91113	288.0	0.000

ANALYSES OF VEGETABLE OILS.

Serial No.	Variety.	Specific gravity at 40° C.	Saponification equivalent.	Vol. N 10 NaOH for 2.5 grams.
170	Linseed, raw .....	.92311	294.5	0.00
171	Linseed, boiled .....	.92291	309.8	0.00
173	Olive oil, Tuscan .....	.90591	294.5	0.00
176	Rape-seed		304.0	0.00
177	Peanut		287.8	0.00
172	Lard-oil .....	.88771	365.4	0.00

NEED OF A NEW LABORATORY.

I wish to repeat my former recommendation of the need of a new and enlarged laboratory, as the present one is so crowded with the necessary apparatus for proper chemical and microscopical examinations of samples as to leave very little floor room. A comparison of the laboratories of the Inland Revenue Department of Great Britain, in London, and that of the Municipal Laboratory of Paris, with the large force of chemists therein employed, may not be uninteresting in this connection.

The chemical division of the Inland Revenue Department, at Somerset House, London, is under the control of Dr. Bell, F. R. S., and has a force of forty chemists constantly employed, in addition to a class of some eight students, who attend the lectures delivered at South Kensington, and are specially instructed in the routine work of the chemical analyses carried on in the Somerset House laboratory. There is thus being trained an expert chemical force thoroughly fitted for all the various classes of work demanded by the Department.

The chemical and physical examination of samples, carried on in this laboratory, may be divided into nine different classes, viz:

- Examination of grain, etc.
- Examination of worts.
- Examination of fermented liquors.
- Examination of spirits.
- Examination of methyl and methylated alcohol.
- Examination of tobacco.
- Examination of railway supplies for the India Department.
- Examination of hydrometers, and saccharometers.
- Examination of adulterated foods and drugs on appeal from public analysts' certificates.

The examination of the railway supplies for the India Department keeps a large part of the chemical force constantly employed in testing the supplies to determine whether they come up to the standard called for by the contracts or not, and whether they are of the same strength and quality of the sample originally submitted with the bid. These supplies embrace materials of all kinds, foods, paints, oils, brasses, iron, steel, etc. (This is a feature that might, with profit, be followed by this Government.)

Manufactured tobacco, when exported, can have the tax refunded, and for this purpose the addition of water during manufacture has to be determined and taken into consideration when allowing the withdrawal free of tax.

The use of methylated alcohol is so extensive in England that several of the chemists are exclusively employed on the analysis of the methyl used and the methylated alcohol produced by the licensed manufacturers. The Inland Revenue officers, at the

time of my recent visit, were of the opinion that their law, rules, and regulations are so worded that there is little opportunity for fraud on the revenue, and with their seventy-five collection districts there is abundant supervision exercised. Nevertheless, the use of an immiscible naphtha is being urged on the authorities so as to reduce the opportunity of fraud to a minimum.

The different classes of work are carried out in a series of separate laboratories each fitted up for the special work in hand, and the chemists are assigned to them by the chief, Dr. Bell.

As "margarine" is not an object of special tax no supervision is exercised over its manufacture and sale by the Inland Revenue Department. The provisions of the act are carried out by the local city and county authorities.

The Municipal Laboratory of Paris, as its name implies, is taken up wholly with the examination of food and beverages sold in Paris, and such other articles as may be submitted by the police and municipal authorities. A chief, assistant chief, and twenty-five other chemists are employed, besides a force of inspectors. Qualitative analysis is made for the general public of samples submitted, in conformity to certain regulations, free of charge. A fee of from 5 to 20 francs is, however, demanded for quantitative work, depending upon the nature of the analysis. Analyses are also made for the prison, hospital, college, army, and suburban authorities. The great majority of the samples analyzed consists of waters, wines, spirits, liquors, cordials, beers, ciders, milk, butter, cheese, lard, oil, flour, cereals, coffee, chocolate, etc., and special investigations, such as the presence of salicylic acid in foods, the presence of lead in tins, siphons, and soldered vessels, the coloring of toys, candies, and sirups, the air of sewers, etc., are from time to time carried on.

Respectfully submitted.

EDGAR RICHARDS,
Microscopist.

Hon. JOHN W. MASON,
Commissioner of Internal Revenue.

REPORTS OF EXAMINATIONS MADE BY COLLECTORS AND DEPUTY COLLECTORS WITH
INTERNAL REVENUE MICROSCOPES OF ARTICLES RESEMBLING BUTTER.

State.	District.	Butter.	Oleomargarine.	Total.
California.....		12	1	13
Connecticut.....		167	15	182
Illinois.....	1	135		135
Do.....	5	178	12	190
Do.....	8	44	5	49
Kentucky.....	6	62		62
Do.....	7	33		33
Maryland.....		26	5	31
Michigan.....	4	3		3
Missouri.....	1	172	31	203
New Mexico.....		93		93
New York.....	3	71		71
South Carolina.....		83		83
Virginia.....	2	103		103
Total.....		1,182	69	1,251

OLEO OIL EXPORTED.

It appears from the report of the Chief of the Bureau of Statistics of this Department that the quantity of oleo oil exported during the year was 28,102,534 pounds, 2,044,061 pounds less than the quantity exported during the previous year.

ADULTERATION OF FOOD AND DRUGS.**THE ACT TO PREVENT THE MANUFACTURE OR SALE OF ADULTERATED FOOD OR DRUGS IN THE DISTRICT OF COLUMBIA.**

Owing probably to the fact that the appropriation for carrying into effect the provisions of the act of October 12, 1888, entitled "An act to prevent the manufacture or sale of adulterated food or drugs in the District of Columbia," did not become available until after the close of the fiscal year covered by this report, no samples were submitted to me for analysis as provided by that act. The report of the microscopist in charge of the laboratory connected with this office is herewith submitted. Attention is also called to the annexed copies of laws of foreign countries on the subject of food adulteration.

This office is of the opinion that the failure to forward samples of suspected food for analysis may be ascribed to the apathy of the general public and that of the health department of the District of Columbia. The failure to forward such samples since July 1, 1889; when the appropriation act took effect, seems to favor this view of the case.

The copies of European laws furnished herewith and with last year's report are deemed valuable in that they furnish hints for the preparation of regulations under the existing law in which this office is interested. They also furnish models for the amendments which are needed and generally are useful as guides in future state and federal legislation on this subject. It is evident that unity of action between State and Federal authorities in the matter must be secured before the best results can be accomplished. On the one hand opponents of the passage of federal laws on food adulteration have urged that such laws interfere with the exercise of the police powers of the States, and that under the Federal Constitution such powers were not surrendered to the United States; on the other hand, certain laws passed by States to prevent the sale of impure food therein have been found to be in conflict with the power conferred by the Constitution on Congress to regulate foreign commerce and commerce between the States; also in violation of the provision forbidding a State to make or enforce any law which shall abridge the privileges or immunities of citizens of the United States.

The most recent judicial decision in this matter which has come to my notice is that of Judge Blodgett, published in the Internal Revenue Record of October 14, 1889. As the opinion rendered in this case sets forth very clearly the views of Judge Blodgett and embodies the opinions of several judges of the Supreme Court, including that of Chief Justice Marshall, as to the rights and powers of the States and of the United States in this class of legislation, I have deemed it advisable to insert it in this report below.

United States circuit court, eastern district of Illinois.

GUSTAVUS F. SWIFT v. JOHN B. SUTPHIN.

THE RIGHT TO IMPORT AND SELL—REGULATION OF COMMERCE—CONSTITUTIONAL PROVISION.

1. Held, that the statute of Minnesota providing for the inspection before slaughter, of cattle, etc., is void under the provisions of Art. I, Sec. 8, of the Constitution of the United States, which clothes Congress with the power to regulate commerce with foreign nations and among the several States.—Ed. Chicago Legal News.

[Opinion filed September 13, 1889.]

BLODGETT, J. :

This is an action of assumpsit upon a contract entered into between the parties on the 10th day of May last, whereby it was provided that the parties should go into partnership, in the city of Duluth, Minn., for the purpose of selling there on commission fresh dressed meats, slaughtered and prepared for market by Swift & Co., at the Union Stock Yards in Chicago, Ill.

The contract further provided that the proposed partnership should continue for five years from June 1, 1889; that the capital of the firm should be \$15,000, one-half to be contributed by each party; and further provided, that if either party should fail or refuse to enter into such partnership, or perform its conditions as stipulated, the party so failing or refusing should forfeit and pay to the other party the sum of \$7,500 liquidated damages.

The declaration charges that the plaintiff has always been ready and willing to perform his part of the contract, and that the defendant refuses to enter upon said partnership, or in any manner comply with said agreement, wherefore the plaintiff claims damages as stipulated in the contract.

The defendant, by way of defense, interposed two pleas, both of which set up, in somewhat different phraseology, an act of the General Assembly of the State of Minnesota, approved April 16, 1889, prohibiting the sale of such meats as the partnership was formed to sell, unless the animals from which such meat should be taken had been within twenty-four hours before slaughter inspected and found healthy and in suitable condition to be slaughtered for human food by inspectors appointed under the provisions of said statute.

Plaintiff demurs to both these pleas, upon the ground that the statute invoked as a defense is in contravention of the Constitution of the United States, and therefore void.

The statute in question purports by its title to be "An act for the protection of the public health by providing for inspection before slaughter of cattle, sheep, and swine designed for slaughter for human food."

The demurrer to these pleas raises the question as to whether the statute in question is or is not void under the provisions of Art. I, Sec. 8, of the Constitution of the United States, which clothes Congress with power to regulate commerce with foreign nations and among the several States, and also under the provisions of Sec. 1 of Art. XIV, on the ground that it abridges the privileges and immunities of citizens of other States.

Dressed meats have been from time immemorial articles of local commerce. It may be said that every civilized community has its butchers engaged in the slaughtering of animals for human food, and the courts will take judicial notice that within the last few years, by means of new appliances for the preservation of such meats and the facilities for rapid transportation by means of railroads, a large and, it may be said, a new business has grown up in the slaughtering and transportation of these dressed meats for human food to distant points from the place of slaughter, so that this business has now become an important item of interstate commerce.

The press teems with accounts and statements of the magnitude of the business. The traveler journeying over our railroads meets at almost every point cars constructed and adapted expressly for such business. The records of the Patent Office show the invention and patenting of many cars and warehouses specifically designed for conducting such business, and at the late session of Congress a committee was appointed by the Senate to investigate during the present recess and report at the next session upon some of the phases and methods of said business, so that there can be no doubt, from common knowledge, that to-day dressed meats for human food are articles of interstate commerce.

The act in question purports by its title to be an act for the protection of the public health by providing for the inspection before slaughter of animals designed for slaughter for human food, and its validity is asserted on the ground that it is a police regulation coming within the sphere of the State government, but even a cursory

glance at its provisions shows that its practical effect and operation is to exclude all dressed meats from animals slaughtered outside of the State of Minnesota. The animals must not only be inspected within twenty-four hours before they are slaughtered, but they must be inspected within the State—that is, by State officers, who would have no power to act except within the State. It will, therefore, be assumed that this statute in effect excludes and prohibits the sale in the State of Minnesota of dressed meats intended for human food from animals slaughtered outside that State.

While the State legislatures are clothed with large discretion in the exercise of their police powers for the protection of the health, property, and persons of their citizens, there can be no doubt that this power must be exercised so as not to interfere with matters over which the Federal Government has exclusive jurisdiction, and no matter how speciously a State statute may be worded, if in its operation it impinges upon the Federal Government, it is so far void.

In *Mugler v. Kansas*, 123 U. S., 623, it was said by the Supreme Court of the United States: "It does not at all follow that every statute enacted ostensibly for the promotion of these ends is to be accepted as the legitimate exertion of the police powers of the State. There are, of necessity, limits beyond which legislation can not rightfully go. * * * The courts are not bound by mere forms nor are they to be misled by mere pretenses. They are at liberty, indeed, are under a solemn duty, to look at the substance of things, whenever they enter upon the inquiry whether the legislature has transcended the limits of its authority. If, therefore, a statute purporting to have been enacted to protect the public health, the public morals, or the public safety has no real or substantial relation to those objects, or is a palpable invasion of rights secured by the fundamental law, it is the duty of the courts to so adjudge, and thereby give effect to the Constitution. * * * Undoubtedly the State, when providing by legislation for the protection of the public health, the public morals, or the public safety, is subject to the paramount authority of the Constitution of the United States, and may not violate rights secured or guaranteed by that instrument, or interfere with the execution of the powers confided to the General Government."

In *Brown v. Maryland*, 12 Wheat., 439, Chief-Justice Marshall, speaking for the court, said: "There is no difference in effect between a power to prohibit the sale of an article and a power to prohibit its introduction into the country. The one would be a necessary consequence of the other. * * * If this power reaches the interior of a State, and may be there exercised, it must be capable of authorizing the sale of those articles which it introduces. Commerce is intercourse; one of its most ordinary ingredients is traffic. It is inconceivable that the power to authorize this traffic, when given in the most comprehensive terms with the intent that its efficacy should be complete, should cease at the point when its continuance is indispensable to its value."

"To what purpose should the power to allow importation be given unaccompanied with the power to authorize a sale of the thing imported? Sale is the object of importation, and is an essential ingredient of that intercourse of which importation constitutes a part. It is as essential an ingredient, as indispensable to the existence of the entire thing, then, as importation itself."

"It must be considered as a component part of the power to regulate commerce. Congress has a right not only to authorize importation, but to authorize the importer to sell."

So in the license cases, 5 Howard, 588, it was said by Mr. Justice McLean: "The Federal Government is supreme within the scope of its delegated powers; and the State governments are equally supreme in the exercise of those powers not delegated by them, nor inhibited to them. From this it is clear that while these supreme functions are exercised by the Federal and State governments, within their respective limitations, they can never come in conflict. And when a conflict occurs the inquiry must necessarily be, which is the paramount law? And that must depend upon the supremacy of the power by which it was enacted. The Federal Government is supreme in the exercise of powers delegated to it, but beyond this, its acts are unconstitutional and void. So the acts of the States are void when they do that which is inhibited to them, or exercise a power which they have exclusively delegated to the Federal Government."

And in *Railroad Company v. Husen*, 95 U. S., 465, Mr. Justice Strong, speaking for the court, said: "We admit that the deposit in Congress of the power to regulate foreign commerce and among the States was not a surrender of that which may properly be denominated police power. What that power is it is difficult to define with sharp precision. It is generally said to extend to making regulations promotive of domestic order, morals, health, and safety. * * * But whatever may be the nature and reach of the police power of a State it can not be exercised over a subject confided exclusively to Congress by the Federal Constitution. It can not invade the domain of the National Government. * * * Neither the unlimited powers of a State to tax, nor any of its large police powers, can be exercised to such an extent as to work a practical assumption of the powers properly conferred upon Congress by the Con-

stitution. * * * While we unhesitatingly admit that a State may pass sanitary laws and laws for the protection of life, liberty, health, or property within its borders; while it may prevent persons and animals suffering under contagious or infectious diseases, etc., or convicts, etc., from entering the State; while for the purposes of self-protection it may establish quarantine and reasonable inspection laws, it may not interfere with transportation into or through the State beyond what is absolutely necessary for its self-protection. It may not, under the cover of exerting its police powers, substantially prohibit or burden either foreign or interstate commerce." So, in *Bowman v. Railway Company*, 125, U. S., 465, a case which involved the constitutionality of the statute of Iowa, prohibiting common carriers from bringing intoxicating liquors into that State, Mr. Justice Matthews, in the opinion of the court, replying to the argument that the statute then in question was a proper exercise of the police power, says: "If, from its nature, it does not belong to commerce, or if its condition, from putrescence or other cause, is such when it is about to enter the State that it no longer belongs to commerce, or, in other words, is not a commercial article, then the State power may exclude its introduction. And as an incident to this power, a State may use means to ascertain the fact. And here is the limit between the sovereign power of the State and the Federal power. That is to say, that which does not belong to commerce is within the jurisdiction of the police power of the State, and that which does belong to commerce is within the jurisdiction of the United States. * * * The exclusive State power is made to rest, not on the fact of the state or condition of the article, nor that it is property usually passing by sale from hand to hand, but on the declaration found in the State laws and asserted as the State policy, that it shall be excluded from commerce. And by this means the sovereign jurisdiction in the State is attempted to be created in a case where it did not previously exist. * * * If this be the true construction of the constitutional provision, then the paramount power of Congress to regulate commerce is subject to material limitation, for it takes from Congress and leaves with the States the power to determine the commodities or articles of property which are the subjects of lawful commerce. * * * Congress may regulate, but the States determine what shall or shall not be regulated. Upon this theory the power to regulate commerce, instead of being paramount over the subject, would become subordinate to the State police power, for it is obvious that the power to determine the articles which may be the subjects of commerce, and thus to circumscribe its scope and operation, is in effect the controlling one. The police power would not only be a formidable rival, but in a struggle must necessarily triumph over the commercial power, as the power to regulate is dependent upon the power to fix and determine upon the subjects to be regulated. The same process of legislation and reasoning adopted by the State and its courts could bring within the police power any article of consumption that a State might wish to exclude, whether it belonged to that which was drunk or to food and clothing, and with nearly equal claims to propriety as malt liquors, and the produce of fruits other than grapes stands on no higher grounds than the light wines of this and other countries, excluded, in effect, by the law as it now stands. And it would be only another step to regulate real or supposed extravagance in food and clothing. * * * It can not, without the consent of Congress, express or implied, regulate commerce between its people and those of the other States of the Union in order to effect its end, however desirable such a regulation might be."

It is urged in behalf of the defendant that while the power to regulate commerce is so far vested in Congress that the State law can not prohibit commercial commodities from being brought into a State, this does not prevent the State Legislature from prohibiting the sale after it is brought within the jurisdiction of the State. This position seems to me to be abundantly answered in the quotation already made from the opinion of the Supreme Court in *Brown v. Maryland*, that the power of Congress to regulate the introduction of articles of commerce necessarily implies the right to authorize the sale of commercial articles so introduced, and in the opinion in the *Bowman* case, heretofore referred to, it is said by Mr. Justice Matthews: "It is easier to think that the right of importation from abroad and of transportation from one State to another includes, by necessary implication, the right of the importer to sell in unbroken packages at the place where the transit terminates, for the purpose and motive of that branch of commerce which consists in transportation is that other and consequent act of commerce which consists in the sale and exchange of the commodities transported."

And Mr. Justice Field, in his concurring opinion in the same case, says: "So, in the present case, it is perhaps impossible to state any rule which would determine in all cases where the right to sell an imported article under the commercial power of the Federal Government ends and the power of the State to restrict further sale has commenced. Perhaps no safer rule can be adopted than the one laid down in *Brown v. Maryland*, that the commercial power continues until the articles imported have become mingled with and incorporated into the general property of the State and not afterward. And yet it is evident that the value of the importation will be mate-

rially affected if the article imported ceases to be under the protection of the commercial power upon its sale by the importer. There will be little inducement for one to purchase from the importer if immediately afterward he can himself be restrained from selling the article imported, and yet the power of the State must attach when the imported article has become mingled with the general property within its limits, or its entire independence in the regulation of its internal affairs must be abandoned. The difficulty and embarrassment which may follow must be met as each case arises."

The statute now in question meets at the border of the State an article of commerce intended for human food, and arbitrarily declares it unfit for such purpose and prohibits its sale. This seems to me a palpable invasion by the State of the domain of Congress. That the State authorities may provide for the inspection of such articles and prohibit their sale if found in fact unfit for use as food must be conceded, but even the power of inspection is undoubtedly so limited by the first clause of Article XIV, as that the citizen of another State owning such article is to be treated in the same manner as a citizen of the State into which the article is imported. Upon this point the following extract from the opinion in the Bowman case is pertinent:

"If the State of Iowa may prohibit the importation of intoxicating liquors from all other States, it may also include tobacco or any other article, the use or abuse of which it may deem deleterious. It may not choose even to be governed by considerations growing out of the health, comfort, or peace of the community.

"Its policy may be directed to other ends. It may choose to establish, directed to the promotion and benefit of its own agriculture, manufactures, or arts of any description, and prevent the introduction and sale within its limits of any or of all articles that it may select as coming into competition with those which it seeks to protect."

And the same principle is affirmed in the license cases (5 How., 504, *Ward v. Maryland*, 12 Wall., 418) and many other cases that might be cited.

It is further urged on the part of the defendant, in support of this legislation, that the inspection of the living animal from which the meat to be sold for human food is to be taken is necessary before slaughter, in order to accurately determine whether the animal is fit to be slaughtered for such purposes.

This reason is more specious than sound, and might be applied with the same force to any manufactured or partly manufactured article which is the subject of commerce. The wholesomeness of flour, cured meats, corn, meal, tobacco, canned fruits, fish, etc., could perhaps be more accurately determined if the raw material from which such goods were produced could be inspected before manufacture, but the admission of the doctrine that a State can interdict the introduction and sale of an article of commerce, unless an inspection is made by the proper officer of said State of the raw material from which such goods are produced, would put all commerce in the State within the control of its legislature. As is said by Mr. Justice Field in his concurring opinion in the Bowman case, "What is an article of commerce is determined by the usages of the commercial world, and does not depend upon the declarations of any State."

The authorities, then, seem to me to fully establish the proposition that no article of commerce can be excluded from introduction into and sale in a State by State inspection laws or prohibition laws, and the common commercial usage and course of trade, and not the legislature of the State, determine what are articles of commerce. Tested by these rules, I am of opinion that the statute in question is unconstitutional and void, and furnishes no answer to the plaintiff's case.

Since preparing the notes for this decision I have been furnished with a newspaper clipping of the opinion by Judges Ensign and Stearns of the eleventh judicial district of the State of Minnesota, in the case of Christian, which arose upon a writ of habeas corpus, Christian having been tried for a violation of this act and sentenced to imprisonment, in which I am pleased to see that these learned judges have in an able and exhaustive opinion arrived at the same conclusion as myself in regard to the validity of this statute. The demurrer to the pleas is sustained.

REPORT OF THE MICROSCOPIST.

ADULTERATION OF FOODS.

SIR: Since the approval of the Act "to prevent the manufacture or sale of adulterated food or drugs in the District of Columbia," October 12, 1888, to date* there has not been a single sample submitted for analysis, as provided for in section 11 of the Act. This result may be ascribed to the apathy of the general public, and that of the health department of the District. This office has brought the subject to the attention of the Commissioners of the District, the health department, and the local press by letters and by furnishing them with copies of the law, regulations, and blank forms of application, but has not succeeded in enlisting their active co-operation.

* November 1.

The law does not provide that the Commissioner of Internal Revenue shall enforce its provisions in procuring samples of food or drugs, that matter being delegated to "any purchaser," "any health officer, inspector of nuisances, or any food inspector," only requiring that the analysis shall be under his control "under such rules and regulations as may be prescribed by the Secretary of the Treasury." The officers specified in the Act are not under the control of the Commissioner of Internal Revenue nor of the Secretary of the Treasury.

The law is modeled on the "Sale of Food and Drugs Act, 1875," of Great Britain, sections 2, 3, 4, 5, 6, 7, 8, 9, 12, 17, 24, 25, and 27 (see Annual Report Commissioner Internal Revenue, 1888, p. cxcv), with certain necessary provisions of the English act omitted, especially those in regard to its mode of enforcement, the collection, identification, and payment for analysis of samples, etc.

In Great Britain an amendment act had to be passed in 1879 defining the meaning and effect of section 6 (sections 3, 4, and 5 had early been found to be of no practical value), as conflicting decisions had been given in England and Scotland. In fact, in the latter country the act had been inoperative since the decision by a majority of the judges of the High Court of Justiciary in Scotland that an official purchaser under section 13 of the act, buying samples for analysis and not for consumption, or at his own expense, could not be prejudiced by the purchase, and consequently that no offense would be committed under section 6. The court also held that the words "nature, substance, and quality," in section 6, could not be disjointed, and the article sold must be different in all three respects from the article demanded, and that as the statute was intended to strike only at foreign admixtures, the very nature of the substance must be altered, or the offense contemplated could not be committed. (*Davidson v. McLeod*, *Cowper's Reports*, Vol. III, p. 538.)

NEED OF A NATIONAL LAW.

That a national law to regulate the sale of adulterated articles of food is needed in this country, where the manufacture and sale of adulterated foods of all kinds is carried on more openly and on a larger scale than in foreign countries, goes without question, and it is a great pity that the law intended for this capital city should prove a dead letter from the outset, because of the lack of certain administrative features and clear definitions. It, therefore, seems desirable to have the law amended in these regards. With the experience gained in enforcing a proper food-adulteration law in the District of Columbia, the extension of its provisions to all territory over which the United States has exclusive jurisdiction would readily follow, and finally it could be so enlarged as to embrace all adulterated articles of food intended for consumption sold in any State or Territory other than where produced. With the co-operation of the different State and local authorities a very thorough supervision over such foods could be maintained. A national law would not apply to adulterated articles of food manufactured and sold in the State or Territory where produced, unless it should take the form of a revenue measure, imposing a tax on the manufacturers of and dealers in such commodities.

The different State laws on food adulteration are, with one or two exceptions, entirely inoperative. Being drawn up with the idea that an adulterated article of food is necessarily injurious to health, these laws fail to reach the great majority of cases where cheap and harmless substitutes are used.

Such laws would be more effective if in them the word "food" is defined as including every eatable, beverage, commodity, material, or ingredient for food whatsoever, intended for consumption; and an article of food shall be deemed to be "adulterated"—

First. If any substance has been added thereto which does not exist in the normal article or is only found there in an appreciably lower proportion;

Second. If any substance has been subtracted therefrom which is normally present in the article and which is not found in the abnormal article or only there found in an appreciably lower proportion;

Third. If any substance has been substituted wholly or in part for the article;

Fourth. If it be an imitation or sold under the name of another article; and

Fifth. If it consists wholly or in part, whether manufactured or not, of an animal or vegetable substance that is diseased, decomposed, putrid, or rotten: *Provided*, That the addition to foods of any substance that increases their value; or the subtraction from foods of any inferior constituent, without deteriorating the resulting article; or the substitution of a superior for an inferior article, where there is no intention to defraud or to deceive, shall not be considered adulterations within the meaning of the act.

When substances known to be injurious to health (as those specified in the fifth definition above, and the mineral and organic salts and compounds enumerated in (6) of the Regulations concerning analyses of foods and drugs, Series 7, No. 15, 1888, p. 16) are present in food, the manufacturer or dealer in whose possession or ownership such adulterated foods are found shall be liable to the confiscation and destruc-

tion by the proper officers of such adulterated articles without compensation for the goods, and want of knowledge in the possession of the manufacturer or dealer that the same was adulterated shall be no excuse. He shall also be liable to more or less heavy penalties, at the discretion of the court. If, on account of dealing in or consumption of articles spoiled in manufacture or transportation, or in those injurious to health, a death or even a severe sickness is caused by the same, the penalty shall be increased to imprisonment at hard labor for a term of years.

The adulterations of food, as specified in the first four definitions, being aimed at the pocket and not at the health of the consumer, the taxes, fines, or penalties, as the case may be, provided for their violation should be such as to make dealing in them, unless clearly and distinctly labeled and branded, unprofitable. By this compelling all manufacturers and dealers to wrap, label, and brand in a conspicuous manner all articles of food intended for consumption adulterated within the meaning of the first four definitions, the purchaser could readily recognize that such articles were of an inferior quality, and therefore should not be as expensive as the pure article. For instance, a mixture of beef stearine and cotton-seed oil has been placed on the market to compete with lard, having been sold under the name of "refined lard." These ingredients are as wholesome as the best kettle-rendered leaf lard, but being less costly, the mixture should be sold at a cheaper rate. As was said last year, "Food adulteration is carried on by manufacturers in the interest of pecuniary profit and gain, and they take pains to keep themselves well posted on the subject of cheap and harmless substitutes." "The public is *cheated* but not *poisoned*." (Annual Report Commissioner Internal Revenue, 1888, p. CLXXXVI.)

However perfect the definitions or severe the penalties for violations of the law may be, still, unless the means for enforcing its provisions are furnished, no good would come of it. The establishing and maintaining the force necessary for the due supervision and control, under a national law, of such adulterated foods should be suitably provided for, and the rules and regulations for their guidance should be vested in some responsible bureau officer, with the approval of the Secretary of the Department.

This force should be divided into two classes: (1) The inspectors, who would be assigned to certain districts, and should visit all manufactories of food products, including slaughter-houses and dairies and the places of all dealers where articles of food intended for consumption are sold, displayed, or stored, procuring, by purchase or otherwise, samples for inspection or analysis. They should have the necessary police authority to detain, seize, or destroy adulterated articles of food wherever found, as now vested in most municipal sanitary police officers. (2) The analysts, under the control of a chief, would be required to make the necessary chemical and physical examinations of the samples of food collected by the inspectors, or submitted, under suitable regulations, by other parties. The duly-verified certificate of an analyst, stating that the examination of the sample submitted shows it to be adulterated within the meaning of the act, should be received as evidence of the fact in any proceedings taken against any person for violation of the law. The defendant, however, should have the right to require the attendance of the analyst for the purpose of cross-examination.

Standards of strength, quality, or purity of different foods should be fixed from time to time and prescribed by the Secretary of the Department for the guidance of the analysts.

Other suggestions made in last year's report on the adulteration of foods and drugs might likewise be embodied in such a law.

LIST OF BRANDS OF ADULTERATED FOOD PRODUCTS.

The following lists of brands of food products that have been found on analysis to be adulterated, have been compiled from the reports of the Massachusetts State Board of Health, those of the State Dairy Commissioner of New Jersey, and those of the Department of Inland Revenue of Canada, published within the last five years.

BAKING-POWDERS.

These may be said to be the makeshift of the lazy and ignorant bread-maker. They all administer a medicinal dose, having more or less effect on the human economy, depending on the nature of the ingredients used, from Rochelle salts, where cream of tartar and alkaline bicarbonates are employed, to a strong astringent, where alum is used. They are all sold at an immense profit, even if chemically pure salts were employed, which is seldom the case, the ordinary commercial product answering sufficiently well. No pound sample should cost more than 25 cents.

ALUM BAKING-POWDERS.

A. & P. (Atlantic and Pacific.)	Enterprise.	On Top.
Albany Favorite.	Eureka.	One Spoon.
American Gilt Edge.	Featherweight.	Orange.
Aunt Sally.	Fleur de Lis.	Our Own.
Brooks & McGeorge.	Forest City.	Patapsco.
Brunswick Yeast Powder.	Four Aces.	Perfection.
Burnett's Perfect.	Gem.	Pride of Ottawa.
Can't be Beat.	George Washington.	Pride of Toronto.
Capitol.	Globe.	Puritan.
Centennial.	Golden Sheaf.	Purity.
Challenge.	Grape.	Silver Cream.
Choice Crystal.	Henkel.	Silver King.
Cook's Acme.	Higgins.	Silver Queen.
Cook's Best.	Holyoke.	Silver Star.
Cook's Best Friend.	Hygienic.	Silver Thimble.
Cook's Choice.	International.	Snowdrift.
Cook's Favorite.	James' (London).	Springfield.
Cook's Finest.	Kenton.	Somerville.
Coral.	Lincoln.	Sovereign.
Crystal.	London.	Standard.
Daisy.	Mason's.	Star.
Davis.	McDowell's G. & J.	State.
Davis O. K.	Miles' Prize.	Superior German.
Dixon.	Ne Plus Ultra.	Vienna.
Dooley's.	New Era.	Welcome.
Dry Yeast.	Ocean Foam.	White Star.
Eclipse.	Ocean Wave.	Windsor.
	Old Colony.	

"PACKAGE" COFFEE.

(Chief adulterants found: chicory, peas, beans, rye, corn, wheat, coloring matter).

American Company's.	"Java Coffee."
Bacon, Stickney & Co.	Medicated.
Blue Seal, Wm. Scull & Co.	National, Davis, Silvers & Co.
Brazil Blended.	Newhall's.
Brooks, Brower & Ware.	Noue Such.
Chase's.	Old Spanish Hacienda.
Eight O'clock Coffee.	Plantation.
Eureka.	Spurr's Breakfast.
Excelsior.	Sunrise, Weikel Spice Company.
French Breakfast.	U. P. T. Co.
G. A. & P. T. Co.	Vienna Breakfast.

CREAM OF TARTAR.

(Chief adulterants: sulphate of lime, acid phosphate of lime, more than 6 per cent. of tartrate of lime, alum, corn-starch, and flour).

Allyn, Blanchard & Co., Hartford, Conn.	Malaga, New York.
Bennett & Sloan, New York.	Quinnipiac Mills, Connecticut.
Crescent Mills, Connecticut.	Springfield Coffee and Spice Company.
Hope Mills, Providence, R. I.	Tiger Mills, New York.
Madeira X 1848, New York.	XXX First Quality.

CANNED VEGETABLES.

(The addition of sulphate of copper in small quantities to give a green color seems to be a common practice with these firms.)

Barton Fils, Paris, peas.	Guillaumez, Nancy, peas.
Alex. Bernard, Bordeaux, peas.	Lanan Francois & Cie, Bordeaux, peas.
A. Billet, beans.	Marcelino, Paris, peas.
Charpentier, Usine de Montrouge, peas.	Alphonse Pinard, Bordeaux, peas.
E. M. Dadelzen, Bordeaux, peas.	Eugene du Raix, Bordeaux, peas.
Dandicolle & Gaudin, Bordeaux, peas,	Rödel & Fils Frères, peas.
string beans, sprouts.	F. Rondelet, Nantes, peas.
Duprat, Clement & Maurel, peas.	Soule & Price, Bordeaux, peas.
Alexandre Eyquem, Bordeaux, peas.	G. Talbot, Bordeaux, beans.
J. Fiton Aîné & Cie, Bordeaux, peas.	Victor Tertrais, Nantes, peas.
Fontaine Frères, peas.	Gabriel Triat & Cie, Bordeaux, peas.

LARD.

(Chief adulterants found: water, beef-stearine, cotton-seed oil.)

Armour & Co., Chicago.	F. W. Garde & Co., Chicago.
Armour Packing Company, Kansas City.	Halstead & Co.
J. H. Bruggeman, Cincinnati.	Hall & Cameron.
Cassard & Son.	Hammond & Co., Detroit.
Chase & Decker, New York.	G. L. Lyons.
Cobb Bros.	Robe Bros.
T. O. Daniels, Chicago.	Wilton, Chicago.
N. K. Fairbanks & Co., Chicago.	Chas. F. Tietjen, New York.

OLIVE OIL.

(Chief adulterants found: cotton-seed oil, other vegetable oils.)

Huile d'Olive d'Aix, Berger Frères, Bordeaux.	Guillaume, Bordeaux.
Rudolph Chevalier.	Lazell, Dalley & Co.
R. L. Dacosini, Nantes, Huile d'Olive Superfine Clarifiée.	Huile d'Olive Vierge E. Loubon, Nice.
Huile d'Olive Superfine Clarifiée, R. L. Dacosini, Nice.	Mohnoel.
Dacosini, Bordeaux.	Orient Frères, Bordeaux, Huile d'Olive Vierge.
Ducro & Cie, Aix.	Pure olive oil, prepared by J. L. Pynchon.
B. Dufour & Cie, Huile d'Olive Superfine Clarifiée.	Huile d'Olive Vierge, A. Seguin, Nice.
E. Ferrari.	L. Verona.
	Huile d'Olive Vierge d'Aix, Bordeaux.
	Superfine Huile d'Olive, Nice.
	Huile de Salade, Providence, R. I.

GROUND SPICES.

(Chief adulterants found: flour, starches of various kinds, turmeric.)

CAYENNE PEPPER.

Casey & Bacon.	I. W. Sprague, Providence, R. I.
E. R. Durkee.	Tropical Mills.
Globe Mills.	Union Spice Company, New York.
New England Coffee and Spice Mills.	

GINGER.

Casey & Bacon.	G. W. Yerks, Albany.
E. W. Ropes, New York.	

MACE.

Bacon & Stickney, New York.	Springfield Coffee and Spice Company.
Bennett & Sloan, New York.	Taylor & Staley, Troy.
Knickerbocker Mills, New York.	S. R. Van Duzer, New York.
F. H. Leggett, New York.	

MUSTARD.

J. B. Anthony, Troy.	Hope Mills, Providence, R. I.
Ardenster Mustard.	Imperial.
Austin & Rich, New York.	India Mills, New York.
Bacon & Stickney.	Judson, Parsons & Haskell, Albany.
Blackwell & Co., 40 Oxford street.	Knickerbocker Mills, New York.
Boston Mills.	London Mustard.
Colburn's Mustard.	London Extra Strong.
Cole & Firth.	Mather Bros., Albany.
Colman's Mustard.	Matthews, Underhill & Co., New York.
Crescent Mills, Connecticut.	Quinnipiac Mills, Conn.
Curlew & Sons.	E. W. Ropes, New York.
Durham Mustard.	Russian.
E. R. Durkee's Mustard.	Springfield Coffee and Spice Company.
Empire Mills.	Spurr's Mustard.
English Mustard.	Tiger Mills, New York.
Golding & Co.	Union Spice Company, New York.

BLACK PEPPER.

Allyn & Blanchard, Hartford.
 Casey & Bacon.
 Colburn's.
 Crescent Mills, Connecticut.
 E. R. Durkee, New York.
 Globe Mills.
 Haskell & Adams.
 Lester, Providence, R. I.
 New Bedford Mills.

Windsor Mills, New York.
 Quinnipiac Mills, Connecticut.
 E. W. Ropes, New York.
 J. E. Rounds & Co., Providence, R. I.
 Sands', Hartford, Conn.
 I. W. Sprague, Providence, R. I.
 Springfield Coffee and Spice Company.
 Union Spice Company, New York.

WHITE PEPPER.

Anger, Tuttle & Co., Connecticut.
 E. Howard.
 Springfield Coffee and Spice Company.

Union Spice Company, New York.
 Wilson, Pratt & Co., New York.

The above lists do not represent the only brands of adulterated foods that are found on the market, but such as the Massachusetts, New Jersey, and Canadian analysts found on analysis to be adulterated within the meaning of their laws.

The copies of foreign laws, decrees, and regulations concerning the repression of adulterations practiced on articles of food are continued from last year's report, and comprise all such as I have been able to obtain, except local police measures.

Respectfully submitted.

EDGAR RICHARDS,
Microscopist.

Hon. JOHN W. MASON,
Commissioner of Internal Revenue.

FOREIGN LAWS, DECREES, AND REGULATIONS CONCERNING THE REPRESSION OF ADULTERATIONS PRACTICED ON ARTICLES OF FOOD AND OF DRINK, CONTINUED FROM PAGE CCLIX, REPORT FOR 1888.

CANADA.

[From an official copy.]

CHAPTER 107.

An Act respecting the Adulteration of Food, Drugs, and Agricultural Fertilizers. Her Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:

Short title.

1. This act may be cited as "*The Adulteration Act*," 48-49 V., c. 67, s. 1.

Interpretation.

2. In this Act, unless the context otherwise requires—

(a) The expression "food" includes every article used for food or drink by man or by cattle;

(b) The expression "drug" includes all medicines for internal or external use for man or for cattle;

(c) The expression "agricultural fertilizer" means and includes every substance imported, manufactured, prepared or disposed of for fertilizing or manuring purposes, which is sold at more than ten dollars per ton and which contains phosphoric acid, or ammonia or its equivalent of nitrogen;

(d) The expression "officer" means any officer of Inland Revenue, or any person authorized under this Act or "*The Fertilizers Act*" to procure samples of articles of food, drugs or agricultural fertilizers and to submit them for analysis;

(e) Food shall be deemed to be "adulterated" within the meaning of this act—

(1) If any substance has been mixed with it, so as to reduce or lower or injuriously affect its quality or strength;

(2) If any inferior or cheaper substance has been substituted, wholly or in part, for the article;

(3) If any valuable constituent of the article has been wholly or in part abstracted;

(4) If it is an imitation of, or is sold under the name of, another article;

(5) If it consists wholly or in part of a diseased or decomposed, or putrid or rotten animal or vegetable substance, whether manufactured or not, or in the case of milk or butter, if it is the produce of a diseased animal, or an animal fed upon unwholesome food;

(6) If it contains any added poisonous ingredient, or any ingredient which may render such an article injurious to the health of a person consuming it;

(f) Every drug shall be deemed to be "adulterated" within the meaning of this act—

(1) If, when sold, or offered or exposed for sale, under or by a name recognized in the British or United States Pharmacopœia, it differs from the standard of strength, quality or purity laid down therein;

(2) If, when sold, or offered or exposed for sale, under or by a name not recognized in the British or United States Pharmacopœia, but which is found in some other generally recognized pharmacopœia or other standard work on *materia medica*, it differs from the standard of strength, quality or purity laid down in such work;

(3) If its strength or purity falls below the professed standard under which it is sold or offered or exposed for sale;

(g) *Provided*, That the foregoing definitions as to the adulteration of food and drugs shall not apply—

(1) If any matter or ingredient not injurious to health has been added to the food or drug because the same is required for the production or preparation thereof as an article of commerce, in a state fit for carriage or consumption, and not fraudulently to increase the bulk, weight or measure of the food or drug, or to conceal the inferior quality thereof, if such articles are distinctly labeled as a mixture, in conspicuous characters, forming an inseparable part of the general label, which shall also bear the name and address of the manufacturer;

(2) If the food or drug is a proprietary medicine, or is the subject of a patent in force, and is supplied in the state required by the specification of the patent;

(3) If the food or drug is unavoidably mixed with some extraneous matter in the process of collection or preparation;

(4) If any articles of food not injurious to the health of the person consuming the same are mixed together and sold or offered for sale as a compound, and if such articles are distinctly labeled as a mixture, in conspicuous characters, forming an inseparable part of the general label, which shall also bear the name and address of the manufacturer;

(h) Every agricultural fertilizer shall be deemed to be "adulterated" within the meaning of this Act, if, when sold, offered or exposed for sale, the chemical analysis thereof shows a deficiency of more than 1 per cent. of any of the chemical substances, the percentages whereof are required to be specified in the certificate, by "The Fertilizers Act" required to be affixed to each barrel, box, sack or package containing the same, or (if the agricultural fertilizer is in bulk) to be produced to the inspector; or if it contains less than the minimum percentage of such substances required by the said Act to be contained in such fertilizer. 48-49 V., c. 67, s. 2.

Analysis.

3. The Governor in Council may appoint one or more persons possessing competent medical, chemical and microscopical knowledge as analysts of food, drugs and agricultural fertilizers purchased, sold, or exposed or offered for sale within such territorial limits as are assigned to each of them respectively, and may also select from among the aforesaid analysts so appointed, or may appoint, in addition thereto, a chief analyst, who shall be attached to the staff of the Department of Inland Revenue at tta w a.

2. No analyst shall be appointed until he has undergone an examination before a special examining board appointed by the Governor in Council, and until he has obtained from such board a certificate setting forth that he is duly qualified to perform the duties attached to the office of analyst. 48-49 V., c. 67, s. 3; 49 V., c. 41, s. 1.

4. The Governor in Council may cause such remuneration to be paid to such chief analyst and to such analysts as he deems proper, and such remuneration, whether by fees or salary, or partly in one way and partly in the other, may be paid to them out of any sums voted by Parliament for the purposes of this Act. 48-49 V., c. 67, s. 4.

5. The officers of Inland Revenue, the inspectors and deputy inspectors of weights and measures, and the inspectors and deputy inspectors acting under "The General Inspection Act," or any of them, shall, when required so to do by any regulation made in that behalf by the Minister of Inland Revenue, procure and submit samples of food, drugs or agricultural fertilizers suspected to be adulterated, to be analyzed by the analysts appointed under this Act. 48-49 V., c. 67, s. 5.

6. The council of any city, town, county or village may appoint one or more inspectors of food, drugs and agricultural fertilizers; and such inspectors shall, for the purposes of this Act, have all the powers by this Act vested in officers of Inland

Revenue; and any such inspector may require any public analyst to analyze any samples of foods, drugs or agricultural fertilizers collected by him, if such samples have been collected in accordance with the requirements of this Act:

2. The said analyst shall, upon tender of the fees fixed for the analysis of such class of articles by the Governor in Council, forthwith analyze the same, and give the inspector a certificate of such analysis:

3. Such inspector may prosecute any person manufacturing, selling, or offering or exposing for sale within the city, county, town or village for which he is appointed inspector, any article of food, drug or agricultural fertilizer which has been certified by any public analyst to have been adulterated within the meaning of this Act:

4. Notwithstanding any other provision of this Act in respect of the disposition of penalties, all penalties imposed and recovered at the suit of any such inspector shall be paid into the revenue of the city, county, town or village by the council of which such inspector was appointed, and may be distributed in such manner as the council of such city, county, town or village by by-law directs. 48-49 V., c. 67, s. 6.

7. Any officer may procure samples of food, drugs or agricultural fertilizers which have not been declared exempt from the provisions of this Act, from any person who has such articles in his possession for the purpose of sale, or who sells or exposes the same for sale; and he may procure such samples either by purchasing the same, or by requiring the person in whose possession they are to show him and allow him to inspect all such articles in his possession, and the place or places in which such articles are stored, and to give him samples of such articles, on payment or tender of the value of such samples. 48-49 V., c. 67, s. 7.

8. If the person who has such articles in his possession, or his agent or servant, refuses or fails to admit the officer, or refuses or omits to show all or any of the said articles in his possession, or the place in which any such articles are stored, or to permit the officer to inspect the same, or to give any samples thereof, or to furnish the officer with such light or assistance as he requires, when required so to do in pursuance of this Act, he shall be liable to the same penalty as if he knowingly sold or exposed for sale adulterated articles knowing them to be adulterated. 48-49 V., c. 67, s. 8.

9. The officer purchasing any article with the intention of submitting the same to be analyzed, shall, after the purchase has been completed, forthwith notify the seller or his agent selling the article, of his intention to have the same analyzed by the public analyst, and shall, except in specific cases, respecting which provision is made by the Governor in Council, divide the article into three parts—to be then and there separated, and each part to be marked and sealed up or fastened up, as its nature permits—and shall deliver one of the parts to the seller or his agent, if required by him so to do:

2. He shall transmit another of such parts to the Minister of Inland Revenue for submission to the chief analyst in case of appeal, and shall submit the remaining part to the analyst for the district within which the samples were taken, unless otherwise directed by the Minister of Inland Revenue. 48-49 V., c. 67, s. 9.

10. The person from whom any sample is obtained under this Act may require the officer obtaining it to annex to the vessel or package containing the part of the sample which he is hereby required to transmit to the Minister of Inland Revenue the name and address of such person, and to secure, with a seal or seals belonging to him, the vessel or package containing such part of the sample, and the address annexed thereto, in such manner that the vessel or package can not be opened, or the name and address taken off, without breaking such seals; and the certificate of the chief analyst shall state the name and address of the person from whom the said sample was obtained, that the vessel or package was not open, and that the seals, securing to the vessel or package the name and address of such person, were not broken until such time as he opened the vessel or package for the purpose of making his analysis; and in such case no certificate shall be receivable in evidence, unless there is contained therein such statement as above, or a statement to the like effect. 48-49 V., c. 67, s. 10.

11. When the officer has, by either of the means aforesaid, procured samples of the articles to be analyzed, he shall cause the same to be analyzed by one of the analysts appointed under this Act, and if it appears to the analyst that the sample is adulterated within the meaning of this Act, he shall certify such fact, stating in such certificate, in the case of an article of food or a drug, whether such adulteration is of a nature injurious to the health of the person consuming the same; and the certificate so given shall be received as evidence in any proceedings taken against any person in pursuance of this Act, subject to the right of any person against whom proceedings are taken to require the attendance of the analyst, for the purpose of cross-examination. 48-49 V., c. 67, s. 11.

12. If the vendor of the article respecting which such certificate is given, deems himself aggrieved thereby, he may, within forty-eight hours of the receipt of the first notification of the intention of the officer or other purchaser to take proceedings

against him (whether such notification is given by the purchaser or by the ordinary process of law), notify the said officer or purchaser in writing that he intends to appeal from the decision of the analyst to the judgment of the chief analyst: and in such case the officer or purchaser shall transmit such notification to the chief analyst, and the chief analyst shall, with all convenient speed, analyze the part of the sample transmitted to the Minister of Inland Revenue for that purpose, and shall report thereon to the said Minister; and the decision of such chief analyst shall be final, and his certificate thereof shall have the same effect as the certificate of the analyst in the next preceding section mentioned. 48-49 V., c. 67, s. 12.

13. Every analyst appointed under this Act shall report quarterly to the Minister of Inland Revenue the number of articles of food, drugs and agricultural fertilizers analyzed by him under this Act during the preceding quarter, and shall specify the nature and kind of adulterations detected in such articles of food, drugs and agricultural fertilizers; and all such reports, or a synopsis of them, and the names of the vendors or persons from whom obtained, and of the manufacturers when known, shall be printed and laid before Parliament as an appendix to the annual report of said Minister. 48-49 V., c. 67, s. 13.

Adulteration.

14. No person shall manufacture, expose or offer for sale, or sell any food, drug or agricultural fertilizer which is adulterated within the meaning of this Act. 48-49 V., c. 67, s. 14.

15. If milk is sold, or offered or exposed for sale, after any valuable constituent of the article has been abstracted therefrom, or if water has been added thereto, or if it is the product of a diseased animal or of an animal fed upon unwholesome food, it shall be deemed to have been adulterated in a manner injurious to health, and such sale, offer or exposure for sale shall render the vendor liable to the penalty herein-after provided in respect to the sale of adulterated food; except that skimmed milk may be sold as such if contained in cans bearing upon their exterior, within twelve inches of the tops of such vessels, the word "skimmed" in letters of not less than two inches in length, and served in measures also similarly marked; but any person supplying such skimmed milk, unless such quality of milk has been asked for by the purchaser, shall not be entitled to plead the provisions of this section as a defence to or in extenuation of any violation of this Act:

2. Nothing in this section shall be interpreted to permit or warrant the admixture of water with milk, or any other process than the removal of cream by skimming. 48-49 V., c. 67, s. 15.

16. Vinegar sold, or offered or exposed for sale, shall be deemed to be adulterated in a manner injurious to health if any mineral acid has been added thereto, or if it contains any soluble salt having copper or lead as a base thereof, whether such mineral acid or salt is added, either during the process of manufacture or subsequently. 48-49 V., c. 67, s. 16.

17. Alcoholic, fermented or other potable liquors sold, or offered or exposed for sale, shall be deemed to have been adulterated in a manner injurious to health if they are found to contain any of the articles mentioned in the schedule to this Act or any article hereafter added to such schedule by the Governor in Council. 48-49 V., c. 67, s. 17.

18. The Governor in Council may, from time to time, declare certain articles or preparations exempt in whole or in part, from the provisions of this Act, and may add to the schedule to this Act any article or ingredient, the addition of which is by him deemed necessary in the public interest; and every Order in Council in that behalf shall be published in the *Canada Gazette*, and shall take effect at the expiration of thirty days from the date of such publication. 48-49 V., c. 67, s. 18.

19. The Governor in Council shall, from time to time, cause to be prepared and published, lists of the articles, mixtures or compounds declared exempt from the provisions of this Act, in accordance with the next preceding section, and shall also, from time to time, fix the limits of variability permissible in any article of food or drug, or compound, the standard of which is not established by any such pharmacopœia or standard work, as is hereinbefore mentioned; and the Orders in Council fixing the same shall be published in the *Canada Gazette*, and shall take effect at the expiration of thirty days after the publication thereof. 48-49 V., c. 67, s. 19.

20. Whenever any article of food, any drug, or any agricultural fertilizer is reported by any analyst as being adulterated within the meaning of this Act, the Minister of Inland Revenue may, if he thinks fit, order such article, and all other articles of the same kind and quality which were in the same place at the time the article analyzed was obtained, to be seized by any officer of Customs or Inland Revenue, and detained by him until an analysis of samples of the whole is made by the chief analyst. 48-49 V., c. 67, s. 20.

21. If the chief analyst reports to the Minister of Inland Revenue that the whole

or any part of such articles are adulterated, the Minister may declare such articles, or so much thereof as the chief analyst reports as being adulterated, to be forfeited to the Crown; and such articles shall thereupon be disposed of as the Minister directs. 48-49 V., c. 67, s. 21.

Penalties.

22. Every person who willfully adulterates any article of food or any drug, or orders any other person so to do, shall—

(a) If such adulteration is, within the meaning of this Act, deemed to be injurious to health, for the first offense incur a penalty not exceeding \$50 and not less than \$10, and costs, and for each subsequent offense a penalty not exceeding \$200 and not less than \$50, and costs;

(b) If such adulteration is, within the meaning of this Act, deemed not to be injurious to health, incur a penalty not exceeding \$30, and costs, and for each subsequent offense a penalty not exceeding \$100 and not less than \$50, and costs. 48-49 V., c. 67, s. 22.

23. Every person who, by himself or his agent, sells, offers for sale, or exposes for sale, any article of food or any drug, which is adulterated within the meaning of this Act, shall—

(a) If such adulteration is, within the meaning of this Act, deemed to be injurious to health, for a first offense incur a penalty not exceeding \$50, and costs, and for each subsequent offense a penalty not exceeding \$200 and not less than \$50, and costs:

(b) If such adulteration is, within the meaning of this Act, deemed not to be injurious to health, incur for each such offense, a penalty not exceeding \$50 and not less than \$5, and costs:

2. Provided, that if the person accused proves to the court before which the case is tried that he did not know of the article being adulterated, and shows that he could not, with reasonable diligence, have obtained that knowledge, he shall be subject only to the liability to forfeiture under the twenty-first section of this Act. 48-49 V., c. 67, s. 23.

24. Every compounder or dealer in, and every manufacturer of intoxicating liquors, who has in his possession or in any part of the premises occupied by him as such, any adulterated liquor, knowing it to be adulterated, or any deleterious ingredient specified in the schedule hereto, or added to said schedule by the Governor in Council, for the possession of which he is unable to account to the satisfaction of the court before which the case is tried, shall be deemed knowingly to have exposed for sale adulterated food, and shall incur for the first offense a penalty not exceeding \$100, and for each subsequent offense a penalty not exceeding \$400. 48-49 V., c. 67, s. 24.

25. Every person who knowingly attaches to any article of food, or any drug, any label which falsely describes the article sold, or offered or exposed for sale, shall incur a penalty not exceeding \$100 and not less than \$20, and costs. 48-49 V., c. 67, s. 25.

26. Every penalty imposed and recovered under this Act shall, except as herein otherwise provided, and except in the case of any suit, action or prosecution brought or instituted under the provisions of the next following section, be paid over to the Minister of Finance and Receiver-General, and shall form part of the Consolidated Revenue Fund. 48-49 V., c. 67, s. 26.

General Provisions.

27. Nothing herein contained shall be held to preclude any person from submitting any sample of food, drug or agricultural fertilizer for analysis to any public analyst, or from prosecuting the vendor thereof, if such article is found to be adulterated, but the burden of the proof of sale, and of the fact that the sample was not tampered with after purchase, shall be upon the person so submitting the same:

2. Any public analyst shall analyze such sample on payment of the fee prescribed in respect of such article or class of article by the Governor in Council. 48-48 V., c. 67, s. 27.

28. Any expenses incurred in analyzing any food, drug or agricultural fertilizer, in pursuance of this Act, shall, if the person from whom the sample is taken is convicted of having in his possession, selling, offering or exposing for sale, adulterated food, drugs or agricultural fertilizers, in violation of this Act, be deemed to be a portion of the costs of the proceedings against him, and shall be paid by him accordingly; and in all other cases such expenses shall be paid as part of the expenses of the officer, or by the person who procured the sample, as the case may be. 48-49 V., c. 67, s. 28.

29. The Governor in Council may, from time to time, make such regulations as to him seem necessary, for carrying the provisions of this Act into effect. 48-49 V., c. 67, s. 29.

30. The provisions of "*The Inland Revenue Act*," whether enacted with special ref-

erence to any particular business or trade, or with general reference to the collection of the revenue, or the prevention, detection or punishment of fraud or neglect in relation thereto, shall extend, apply and be construed and shall have effect with reference to this Act, as if they had been enacted with special reference to the matters and things herein provided for:

2. Every penalty imposed under this Act may be enforced and dealt with as if imposed under the said Act, and every compounder, and the apparatus used by him, and the place in which his business is carried on, and the articles made or compounded by him, or used in compounding any such article, shall be "subject to excise" under the said Act. 48-49 V., c. 67, s. 30.

Schedule.

Coculus indicus, chloride of sodium (otherwise common salt), copperas, opium, cayenne pepper, picric acid, Indian hemp, strychnine, tobacco, darnel seed, extract of logwood, salts of zinc, copper or lead, alum, methyl alcohol and its derivatives, amyl alcohol, and any extract or compound of any of the above ingredients.

ITALY.

[Translated from *Revue Internationale des Falsifications*, Vol. II.]

There does not exist in Italy any special regulations relative to the adulterations of commodities for food and to the employment in their manipulation of injurious substances.

This duty is left to the Italian municipalities to include in their regulations on public hygiene all measures intended to secure the execution of these enactments, and to whom likewise belongs the supervision of the sale of commodities and products for food.

LAW OF 1865.

ART. 17. The following trades and industries are placed under the supervision of the boards of health (*conseils sanitaires*): druggists, dealers in spirituous liquors, confectioners, dealers in medicinal herbs, manufacturers and dealers in chemical products, manufacturers of mineral waters and mud baths, manufacturers of beer, aerated waters, and other artificial beverages.

ART. 16. In case of indications of injurious alterations of substances for food or medicine, or of preparations susceptible of carrying injury to health, the boards shall report the facts to the higher authority, who shall proceed to the inspection of the suspected merchandise, of the factories or stores in which the articles are found.

ART. —. The supervision of the syndics in matters of health extends, in public places, first, to foods and beverages placed on sale, altered or spoiled, or in such conditions as may be injurious.

REGULATIONS OF SEPTEMBER 6, 1874.

ART. 6. The syndics are to be assisted by a municipal health commission.

ART. 28. The boards of health of the districts will look after the good quality of foods.

ART. 52. The supervision of the wholesomeness of foods placed on sale belongs especially to the syndics, who exercise it personally, or by means of the municipal health commissions.

ART. 53. Among the foods are included not only eatables but also beverages.

ART. 54. These shall be considered unwholesome: 1. Fruits spoiled or unripe; 2. Foods spoiled, as putrid meats, altered grains, rotten vegetables, fish that have commenced to putrefy, etc.; 3. Foods adulterated by means of dissimilar and dangerous substances; 4. The flesh of animals dying from disease; 5. Beverages adulterated by the mixture of noxious substances of whatsoever nature.

ART. 55. The use of such foods and beverages shall be severely prohibited, without any exception, according to the method which the municipalities shall fix in their regulations on public hygiene.

TURIN.

REGULATION OF SEPTEMBER 18, 1874.—TITLE III.

ART. 14. The municipal agents will make it their duty also, by means of visits, to which they may proceed at whatever time or whatever hour it may be, and will exercise supervision over the markets, and the places of deposit or sale. They may, ac-

according to the case, place under sequestration and even destroy substances recognized as spoiled and injurious, observing the necessary precautions not to violate private domicile.

ART. 17. In the manufacture of substances for food or for beverages in which any coloring matters are employed, all those are forbidden which may be injurious. In the manufacture of utensils or vessels intended for the preparation of foods and beverages, metallic alloys must not be employed in which lead figures more than one-tenth and antimony more than one-half of 1 per cent.

In bread-making, the use of brines, plaster, steatite, sulphate of copper, or of any similar substance whatsoever which alters the intrinsic quality, even if this substance is not injurious, is forbidden.

In the mills and manufactories, where they break and grind commodities for food, they must neither break nor grind any other substances.

In the places of trade or in the public streets, where are retailed any commodities for food and beverages, the utensils must be kept with extreme cleanliness; metallic vessels intended to contain or transport such articles should be tinned with a tin which does not contain more than 0.5 per cent. of lead.

Ice-houses are submitted to a special supervision, especially those which are intended for the preservation of meats.

ART. 19. It is forbidden to sell or keep in the public markets wine blended, in excessive or immoderate proportions, with plaster, with injurious substances, with preparations of copper, lead, or alum, with mineral acids, with an infusion of bitter almonds, cherry-laurel, vegetable lac after flowering, earthy salts, or of wine that has suffered the commencement of putrefaction (ropy wine);

Brandy adulterated with darnel, cherry-laurel, stramonium, alum, sulphuric acid, or other injurious substances;

Beer, in the manufacture of which there has been employed the seeds of saba-dilla, of the veratrum, any picric acid, strychnine, colocynth, the macerated leaves of the menyanthes, any poppy heads, calcareous salts, or which has been adulterated by salts of copper or lead, proceeding from the vessels employed.

Text of the proposed law presented to Parliament by the Ministry.

1. It is falsification or sophistication if any one has added to wines any ingredient whatsoever not identical to those which the nature of the wine allows. Even if these substances are identical to those which are naturally in the wine, it shall be considered as falsified or sophisticated when their addition shall exceed in quantity within certain limits, the proportions which are found ordinarily in the wine.

2. Manufactured wines shall not be placed on the market unless accompanied by a notice which indicates explicitly and with the greatest clearness the nature of the merchandise. In default of this notice the wine shall be regarded as (having been declared) natural.

3. A royal decree, delivered on the motion of the Minister of Agriculture, Industry, and Commerce, and with a view of the execution of the present law, shall indicate what are the substances the use of which is prohibited in the manufacture of wines, and in what (limits of) quantities they may be tolerated.

4. The violations of Arts. 2 and 3 of the present law shall be punished by a fine of from 51 to 500 francs and the wine falsified or sophisticated shall be confiscated, without prejudice to the higher penalties provided by the Penal Code against those who have rendered themselves guilty of other crimes.

5. If a seller refuses to sell any wine to the authorities or to a private person who declares his wish to buy with a view of having an analysis made of it, or if he wishes to furnish but an insufficient quantity for this analysis, he may be punished with a fine of 100 francs or more.

PORTUGAL.

[Translated from *Revue Internationale des Falsifications*, Vol. II.]

LAW OF DECEMBER 3, 1886, ON THE ORGANIZATION OF PUBLIC HYGIENE.

ART. 17. It is the duty of the administrator, in his commune or his quarter, to have the supervision and to look after all that concerns the public health, in conformity with the laws, regulations and orders of the civil governor of the district, and especially * * *

11. To proceed in course of law against those who manufacture or sell any articles, the use of which may necessarily be injurious to health. * * * 16. To visit * * * the shops, the establishments where are sold any articles of food and beverages;

restaurants, markets, slaughter-houses, grain warehouses, public fountains and wells, proceeding against those who shall have transgressed the health regulations; also to inspect the articles of food * * * which the notices of the custom-house or the orders of the directors or Government shall have described. 17. To inspect, in conformity with the law of July 20, 1855, the commodities for food, the provisions for pure water, on vessels which transport colonists.

In the visits and police inspections the administrator shall always be accompanied by the health deputy or by another physician.

ART. 18. In each of the Continental communes of the Realm, and in the isles adjacent, there shall be one health deputy, instructed to give his advice to the administration of the commune in all questions of public health which may demand technical knowledge.

ART. 95. Whoever shall directly offend any agent of the sanitary police publicly in his presence and in the exercise of his functions or on the occasion of his functions, shall be punished with an imprisonment of from one month to one year.

The offense which consists entirely of injurious deeds shall be punished by banishment for a period which shall not exceed six months.--(Penal Code, Arts. 181 and 182.)

LISBON.

REGULATIONS OF THE HEALTH DEPARTMENT, AUGUST 22, 1881.

ART. 12. The articles of food which shall appear to be adulterated shall be analyzed in a special laboratory. These analyses shall be supervised by the director of the bureau of health, and carried out by an analyst, who shall be a chemist skilled in such work, and by a microscopist, who shall have proved his competence for such analyses.

ART. 13. This laboratory shall be accessible to the chief and deputy officers of health of the district of Lisbon and to the Professor of Hygiene of the Medico-Surgical School.

ART. 14. Every citizen of the city of Lisbon may demand that they analyze a suspected article of food, on condition that he indicates exactly the day and the place of sale where he shall have bought the article which he wishes to be analyzed.

ART. 15. A special regulation shall indicate the price of analyses made on the demand of private persons and the fine which shall be paid by those who sell commodities for food adulterated or damaged.

[The Municipal Health Laboratory of Lisbon has issued a set of instructions, under date of June 22, 1882, to be followed by private persons submitting samples for analysis. The quantity of substance, whether solid or liquid, necessary for analysis is stated in tables, giving also the charge for such analysis, whether quantitative or qualitative.

The care to be taken in procuring a fair average sample of the substance, to guard against extraneous matter and to have the vessel in which the sample is placed scrupulously clean, is especially mentioned. Glass and porcelain vessels and wooden or cardboard boxes must be used; paper bags are not allowed. No printed or colored paper should be used for wrapping samples. Bottles should be fastened with a new cork and sealed.

All samples submitted for chemical or microscopical analysis must be accompanied by a statement showing whether a qualitative or quantitative chemical analysis is demanded; the name, profession, and residence of the applicant; the name of the vendor and the locality of the sale; the name under which the seller delivered the article and the price at which it was sold. The price for the analysis must accompany the statement. A receipt is given for the sample and money, which receipt, on the completion of the analysis and on due notification of that fact to the applicant, is exchanged for the official certificate of the results of the analysis.

The samples when received are numbered, and the special statements are entered in a proper register. Samples are analyzed in the order in which they were received, and only in exceptional cases, where the perishable nature of the article or the urgency of the case demands prompt action, is it disregarded. The results of the analysis are kept in a register. The certificates are signed by the director and the analyst.]

SWEDEN.

[Translated from *Revue Internationale des Falsifications*, Vol. II.]

LAW OF SEPTEMBER 25, 1874, CONCERNING THE SANITARY SERVICE OF THE REALM.

SEC. 15. 1. Foods or beverages which, accompanied by putrefaction, defect in preparation, or from any other cause, may become dangerous to public health, shall not be sold in the cities. 2. At the time of epidemics or in any other circumstance, the committee of health shall prohibit, as long as the circumstances shall require it, the sale of green fruits or any other fruits or foods, it matters not what is their nature, which, according to the advice of the physicians, may be able to exert an injurious influence.

SEC. 23. If the committee, independently of the cases specified above, come to a decision, if they find it necessary, in a particular case, to establish any prohibitions and warnings in the interest of salubrity, they may, when the case is not provided for in the present law, nor in the general regulations or those especial to cities, in like manner to that which is specified in section 24, either immediately or after preliminary advertisement, fix the fines to obtain obedience to their decrees.

SEC. 24. When a scheme emanating from the initiative of a magistrate or of the committee of health is not approved by vote by the municipal council, the magistrates or the committee may defend the urgency of it before the representative of His Royal Majesty. If the scheme shall appear indispensable to the representative of His Royal Majesty, he may, if the scheme is not accepted by the communal council, issue a decree of the urgency of it, on condition always of submitting his proclamation to the approval of His Royal Majesty. The infractions of proclamations issued in the aforesaid manner shall be punished by a fine of from 2 to 100 crowns.

LAW OF 1876 ON TOXIC MATERIALS.

The sale is forbidden of:

ARTICLE 10. Children's toys painted in poisonous colors.

ART. 20. Those boxes of colors which are not supplied with a distinct label written in Swedish, indicating whether they contain any poisonous colors or not.

ART. 30. Those sweetmeats, ices, pastries, liqueurs, sirups and other articles of merchandise intended for consumption, painted or colored with poisonous substances. To place on sale any sweetmeats and other articles of merchandise intended for consumption, moulded or preserved, either in sheets of lead, or in paper colored, painted, printed or glazed with poisonous colors, or in sheets of tin containing more than 1 per cent. of lead, as well as when the aforesaid articles of merchandise are covered again with any of the said wrappers, without being immediately inclosed in a non-injurious paper, is also prohibite 1.

Chapter 2, § 15, 1, page 13: The commodities for food or beverages which, by deterioration, by bad preparation or by any other cause, are injurious to health, shall not be placed on sale in cities.

2. In case of epidemic or other valid cause, the College of Health may prohibit, as long as the cause exists, the sale in cities of green fruits, of certain species of fruits or other commodities for food which competent physicians may declare injurious to health.

Chapter 2, §15, 1, page 80: The prohibition of placing on sale commodities for food, beverages and fruits which are injurious to health, presupposes a surveillance which it is not always easy to obtain, as it demands varied knowledge and experience. This surveillance is, nevertheless, of so great importance that it should not be omitted; even when it can not possibly be complete in all its parts. It may be, nevertheless, helped by applying to competent persons. By the present regulation, any one can at least hinder the offering of similar commodities, when they are discovered, by returning them to the city at the expense of the vendor. When the vendor places on sale any food or beverages which he knows to be injurious, he is sentenced to a fine of from 2 to 100 crowns.

When similar commodities are equally injurious to those within as to those without the city, and that the inhabitants of the city may be able to purchase them, even when they have been warned thereof, it is better to render them harmless, even if this has to be done at the expense of the city.

The adulterations which deteriorate the nature of the merchandise, but for which they employ materials which are not injurious to health, such as to dilute milk with water, or whole milk with skimmed milk, or the mixing of chicory with coffee roasted or in powder, can not (according to Chapter 22, section 21 of the Penal Code) be charged with the offense by any other than the complainant. One shall not be able

in the meanwhile to say anything if the municipal authorities of the city have enacted on the subject of milk, as food, especially for young children and invalids, a special prohibition against and responsibility for the sale of mixed (deteriorated) milk; then it may be necessary to take measures to examine the milk.

The causes which render foods or beverages injurious to health are very diverse for different commodities.

Among the commodities for food which, from any other cause, may be injurious to health the following are especially to be noted:

The flesh of hogs suffering from trichinæ. If any one eats of bacon containing living trichinæ, these will multiply in the intestines, spreading afterwards into other parts of the body (the muscles), and producing painful sickness and often death. The trichinæ are destroyed on boiling or roasting the bacon, after it is first cut into slices or small pieces; they are not surely destroyed by pickling or by smoking. One ought, as much as possible, to have the bacon examined under the microscope by experts, but the seller who shall neglect to do so shall not be punished. American bacon often contains trichinæ.

The meat of animals suffering from contagious diseases, when they are killed, may be eaten without danger, if previously it is suitably cooked; but if the animal has suffered from glanders, this is uncertain, and persons who handle such meats, when they are raw, are exposed to catch such diseases.

The meat of animals which are known to have been afflicted with contagious diseases can not be placed on sale without the certificate of a veterinarian that it is harmless.

The meat of animals dying from disease should never be placed on sale.

Rye and often some other plants contain, in certain years, a mixture more or less great of ergots, which impart to the flour and bread a poisonous material which occasions the serious and often fatal illness called ergotism.

The milk of cows suffering from hoof-disease or from tuberculosis may be injurious when it is drank without having been cooked.

2. Green fruits are generally more difficult to digest than ripe ones. Among ripe fruits cucumbers and melons are the most difficult to digest.

PENAL LAWS.

SECTION 3. Those shall be punished, with from two to six years at hard labor, who shall have sold or otherwise delivered for the use of others any commodity for food which they knew to be falsified, if there has been employed for this falsification any substances injurious to the life or health of people. If these commodities have occasioned any serious hurt to an individual, the penalty at hard labor during six to ten years shall be imposed. If the death of any one is traced to them, the delinquent shall be sentenced to hard labor for life, or during ten years.

Those who, knowing that the commodities mentioned heretofore were falsified, shall have offered to an individual to sell them to him, shall be punished at hard labor during two years at most, if no delivery of them has taken place.

If the violation provided for by the present paragraph has been committed by a trader, or by another individual whose business consists in selling or preparing any eatables, the delinquent shall lose besides the right of carrying on this business.

SECTION 13. * * * It shall be the same with those who shall have sold or otherwise parted with, without remuneration, any bad articles, as if they were good; any mixed (deteriorated) articles, as if they were not mixed; or that which they know to have a blemish which they have not revealed; or who shall have sold, leased, or rented the same thing to two persons.

LETTER A.

EXTRACTS FROM THE LAW OF AUGUST 24, 1842, AND THAT OF JUNE 3, 1874.

CHAPTER 21, ARTICLE 3, LETTER C. Whosoever, with fraudulent intent, delivers any merchandise which he knows to be falsified shall be punished with imprisonment or with hard labor of the fifth degree.

ART. 5. If the products sold in the conditions prescribed by Article 3, Letter C, are foods, medicines, or other articles of consumption, and the transgressor was not ignorant that the materials employed in the manufacture or added afterwards are dangerous to life or health, the offender shall be liable to hard labor of the fourth or fifth degree. If the sale or preparation of these products constitutes his means of existence he shall be forbidden to continue this trade or this preparation.

If the violation results in serious damage caused to the health, or likewise in the loss of life, the offender shall be punished, in the first case, with hard labor of the second or third degree, in the second case with hard labor for life, or of the first or second degree.

ART. 1. Those who, with fraudulent intent, deceive by its name, quality, or profession, and occasion in this way any prejudice whatsoever shall be punished by imprisonment or by fine.

CHAP. 13, ART. 2. Whosoever, for the purpose of doing injury to the health, or making an attempt on the life of his fellow-creature, mixes poison with the merchandise of a current sale shall be punished in conformity with article 1.

ART. 3. Those who, by negligence or by accident, have caused a poisoning of this nature and who at once prevented the evil which they may have caused, do not immediately seek to make amends as much as possible, shall be punished with hard labor of the fifth degree or with imprisonment.

LETTER B.

COPY OF THE CIRCULAR OF THE DEPARTMENT OF JUSTICE TO THE PRÉFETS, OF OCTOBER 30, 1878.

The placing in circulation of foods, beverages and other articles of consumption, injurious by themselves, or mixed with any products injurious to public health, becomes from day to day more frequent. The Department requests you, consequently, M. le Préfet, to invite the Commissions of Hygiene of the cities of your jurisdiction to examine to what extent the sanitary measures taken to this time secure competent control of these products, and, in the case where the question should be determined negatively, to propose to the Communal Administration such additions and modifications as they should judge best to bring the sanitary regulations actually into force. It would be, perhaps, particularly desirable that the Commissions of Hygiene might be authorized to cause samples of suspected merchandise to be given up and, if necessary, to prohibit the placing of them on sale, which might then be given in view of the application of Article 26 of the law of May 16, 1860.

The Commissions may be able, in regard to these supplementary provisions, to be guided by the tenor of the following prescriptions, in force in the Capital, in carrying out all the modifications called for by local circumstances.

To prevent the placing on sale of injurious foods the Commission of Hygiene shall cause to be examined, at frequent intervals, the articles of merchandise sold in the markets and retail stores, as well as those stored in warehouses; it is authorized to cause samples of these articles of merchandise to be delivered.

Foods recognized to be injurious shall be destroyed, seized or rendered harmless in whatever manner it may be possible, at the expense of the offender.

In regard to meat and bacon the Commission has the right to require that they shall not be placed on sale until an examination has been made in the manner which it shall judge proper.

The Commission shall control likewise by prohibiting the sale, if there be need, of all articles the use of which may be prejudicial to public health, such as papers, toys, clothing, etc., in which there is introduced any toxic substances.

NORWAY.

[Translated from *Revue Internationale des Falsifications*, Vol. II.]

The penal dispositions applicable to Norway in case of falsification of foods or beverages are contained in the laws of August 20, 1842, and of June 3, 1874, Chapter 21, Article 3, Letter C, and Article 5, comprising Article 1 and Chapter 13, Article 2 and Article 3, copies of which will be found above.

To the police it belongs more especially to take all necessary measures, either to discover or to prevent the falsifications of this nature, to stop the sale of injurious foods or beverages, and to cause them to be destroyed if necessary. Without any action of the police the Commissions of Hygiene established in the different cities and rural communities who have to enforce the prescribed sanitary measures and whose decisions the police should cause to be executed, are themselves charged, in the terms of Article 3 of the law of May 16, 1860, to watch more especially that there may not be placed on sale in their respective provinces any species of injurious foods.

SANITARY REGULATION OF CHRISTIANIA, MARCH 14, 1874.

SEC. 18. The Committee (of Public Health) should, for the purpose of stopping the sale of unwholesome foods, make or direct inspections, either about the market, in the shops and small restaurants, or in the warehouses of the traders and manufacturers, and for this purpose it has a right to require that all the samples which are necessary shall be given up to it. If any unwholesome foods are discovered they should, according to the decree of the Committee, be destroyed, seized or in some manner rendered harmless, at the expense of those to whom they lawfully belong.

SEC. 20. The Committee should, as is prescribed by section 18, examine, and after the examination, forbid if it is necessary, the sale of any other merchandise the employment of which may be injurious to public health, such as those containing any poisons; for example, tapestries, children's toys, cloths, etc.

SWITZERLAND.

[Translated from *Revue Internationale des Falsifications*, Vol. II.]

Each Canton makes such regulations on these subjects as it pleases.

CANTON OF BASEL-CITY.

The public analyst shall, on the order of the Sanitary Judiciary Authorities, or by their instruction, analyze the substances which are pointed out to him, and make a report thereon. In the interest of the public he shall examine the commodities for food and other articles of commerce, which should be presented to him, in consideration of a suitable remuneration.

The public analyst, like the other sanitary officials, is appointed for a period of six years, by the Petty Council, on the proposal of the Sanitary College. At the expiration of this period he may be renominated.

CANTON OF ZURICH.

The duties of the sanitary physician are . . . to supervise the sale of beverages and foods, the good quality of the drinking water, and of vessels intended for alimentary uses.

CANTON OF BERN.

ORDINANCE CONCERNING INNS AND THE TRADE IN SPIRITS, 1879.

[Translated from *Revue Internationale des Falsifications*, Vol. II.]

[Title.]

SECTION I.—GENERAL PROVISIONS.

ART. 1. The spirituous beverages of all innkeepers or dealers, wholesale merchants also included, are submitted to the official control of the sanitary police. This control shall be exercised over beer, cider, wine, distilled beverages and liquors.

ART. 2. The articles of merchandise submitted to this control shall be examined:

(a) By one or two experts, who shall be nominated by the Department of the Interior for each district or for certain communes, and who may also be required to examine beverages in another district or commune.

(b) By a chemist to whom the Department of the Interior confides the charge of the scientific analyses.

ART. 3. It is the duty of the experts to examine on the spot at least once a year and without waiting for the order, the articles of merchandise of all innkeepers and dealers in their district; their visits should neither be announced nor fixed in advance; they should also make all inspections which shall be ordered by the Prefecture or by the Department of the Interior. Innkeepers and dealers are obliged to admit the experts into all places where they retail beverages, to conceal nothing from them, and to deliver gratuitously to them the samples which shall be judged necessary for the examination.

ART. 4. If the experts are able to prove that a beverage is falsified or unwholesome, or that any artificial wine is sold as natural wine, they should, after having summoned a member of the Communal Council, order the immediate sequestration of that beverage and lodge a complaint against the dealer, in conformity with Article 25 of the law of March 4, 1879. If, on the contrary, the experts are not certain that the beverage is falsified, altered or unwholesome, they will withdraw a sample

of it (for beer, wine, and cider, at least a half liter; for distilled beverages and liqueurs 200 cubic centimeters), which is to be placed under seals in the presence of the dealer and addressed to the Department of the Interior through the medium of the Prefecture.

ART. 5. The experts shall keep a register of the innkeepers and dealers in spirits in their district. For this purpose, the Prefect shall furnish them with the list each year, during the first fortnight of January.

ART. 6. Besides the reimbursement of their traveling expenses, the experts receive an indemnity of 2 francs for the examination of the articles of merchandise of an innkeeper or dealer at the time of their ordinary inspection; if it is a matter of extraordinary inspection, the Department of the Interior may grant a larger indemnity to the expert, which shall be determined in proportion to the distance from his domicile, but which, nevertheless, shall not exceed 5 francs. All these expenses shall be charged on the preferred credit of the inns.

ART. 7. The Department of the Interior is authorized, until the nomination of a Cantonal Chemist may be judged necessary, to provisionally appoint a chemist to analyze the samples of spirits which are sent in to him; it will choose him as far as possible from among those who are already public functionaries. Concerning each sample, the chemist will declare if the beverage is falsified, altered or unwholesome.

ART. 8. The Department of the Interior will then decide upon the employment or the destruction of the seized beverage, and it will take the necessary measures so that the dealer may be punished by virtue of Article 25 of the law.

The dealer is responsible for the quality of his beverages. But, if the fraud has not taken place at his house, and if he can demonstrate in a satisfactory manner that he was ignorant of the falsification, they shall content themselves with sequestering the beverage, and the dealer shall not be punished. (See, also, Article 25.) In this case, to facilitate the dealer in his legal action against the person who has sold him the falsified beverage, the Department of the Interior shall place at his disposal a copy, signed by it, of the conclusions of the chemist intrusted with the technical examination.

ART. 9. When a dealer in spirituous beverages is found guilty of falsification, the tribunal is able to, and in case of a renewal of the offense must, order the publication of the judgment.

ART. 10. The Department of the Interior is authorized to withdraw at the Cantonal frontier or in the Bureau of Ohmgeld, and to have examined, samples of alcoholic beverages addressed to innkeepers and to other dealers living in the Canton.

SECTION II.—SPECIAL PROVISIONS FOR THE DIFFERENT BEVERAGES.

A.—Beer.

ART. 11. Beer, recognized as such, is the beverage manufactured from hops, malt, and water.

ART. 12. It is forbidden, under penalty of condemnation—

- (a) To replace by other substances the principle starch and aroma of hops;
- (b) To color the beer artificially with fraudulent intent;
- (c) To clarify this beverage by means of substances injurious to health, as for example the bisulphite of lime;
- (d) To deal in beer which has undergone acetic fermentation or any other alteration, even when the acidity has been neutralized by the addition of salts (bicarbonate of soda, etc.). The authorities shall decide on the employment of the beverage thus altered.

ART. 13. Beer pumps must be established in a manner not to produce any alteration in this beverage by metallic or other substances. The air used for the pressure must proceed directly from the free atmosphere or from a well-ventilated locality and be of a perfect purity. The pipes must be of pure tin; they must also be able to be placed in communication with a steam-boiler or a water-main; and they should be cleaned every day.

ART. 14. The local police authorities are charged to regularly make sure of the good condition of the beer pumps, and they have the right, after having lodged a complaint, to prohibit the use of those which are in a bad condition.

B.—Cider.

ART. 15. Cider, recognized as such, is the fermented beverage produced from the non-falsified juice of pipped fruits.

C.—Wine.

ART. 16. Wine, recognized as such, is the fermented and unaltered juice of grapes. It is called natural wine.

ART. 17. The coloring matter of red wines must only proceed from the skin of the grapes. The addition of all other coloring substances, artificial or natural, is a fraud. The use of processes which consist in taking out the color from wines is, therefore, also prohibited.

ART. 18. The coloring of wines with substances injurious to health, such as fuchsine, constitutes at the same time a graver offense, that of causing injury to the public health.

ART. 19. The dealer in wines made by the Gall and by the Chaptal process renders himself guilty of fraud, if he permits the consumer to be ignorant of the nature of these beverages, and if he sells them for a natural wine.

ART. 20. The preparation of wine according to Pétiot's method and the sale of this product are characterized as frauds, when any one can establish with certainty that this wine was not declared as such when he inquired especially for petiotized wine.

ART. 21. The watering of wines, after the addition of a certain quantity of alcohol, must be regarded as similar to the manufacture of wine according to Pétiot's process.

ART. 22. Artificial wine, that is to say, alcoholic liquids which resemble wine, but which are not obtained by the fermentation of the unaltered juice of grapes, can not be sold under the denomination of wine, and their sale under this name must be considered and repressed as a fraud.

ART. 23. The clarification of wines must only be effected with perfectly inoffensive substances, as the whites of eggs, tannin, etc., and it is forbidden to make finings with alum and metallic salts.

Plastering must not introduce more than 2 grams of sulphate of potash per liter of wine. Nevertheless all persons who have bought or ordered natural wine have the right to refuse plastered wine, even if it contains less than 2 grams of sulphate of potash per liter.

ART. 24. Green tea or pure tannin are the only substances which may be permitted to be used to treat wines which are ropy or have become muddy.

ART. 25. The authorities will decide, according to circumstances, whether any one may make another use of dead wines or of those that have become sour, that is to say, whether any one may, for example, distil them or make use of them in the manufacture of vinegar.

On the contrary, all wines in which there shall be found any toxic metallic oxides (salts of lead, antimony, copper, etc.) shall be immediately confiscated and poured out.

ART. 26. Casks must not be sulphured except in a restricted manner and with sulphur free from arsenic. It is necessary from time to time to examine the sticks of sulphur which are used by inn-keepers and wine-merchants for this purpose.

D.—*Spirituous beverages obtained by distillation.*

ART. 27. For spirits made from potatoes or grains the provisions that apply are the Articles relative thereto of the ordinance of May 31, 1879, on the manufacture of spirits and alcohol.

ART. 28. Kirsch, spirits of prunes, pears, apples, juniper-berries, gentian, etc., must be free from any injurious foreign substances (for example, from copper in notable quantity, as in potato-spirits), and each of these beverages must contain the specified products which are furnished by the distillation of the raw materials from which it is derived. Kirsch must be examined technically with a view of ascertaining, as far as possible, whether it has really been manufactured from cherries or whether it is only an artificial mixture.

E.—*Liqueurs.*

ART. 29. Liqueurs and essences must be free from all materials or ingredients dangerous to health, and from all injurious coloring substances (arsenical fuchsine).

SECTION III.—PENALTIES AND FINAL PROVISIONS.

ART. 30. Violations of the provisions of the present ordinance shall be punished by application of Articles 34, 35, 36, and 37 of the law concerning inns and the trade in spirits.

ART. 31. The present ordinance shall take effect at once. It shall be published in the *Feuille Officielle* and inserted in the Bulletin of the Laws.

TITLE V.*

PENALTIES.

ART. 34. Those are liable to a fine of from 50 to 500 francs:

1. Who, without being in possession of an inn-keeper's license, exercise the rights that are thereto attached, or who exceed the limits of their rights. (Art. 1, 2, 8, and 11);

*Law concerning Inns, etc., May 4, 1879.

2. Who make any false declarations for the purpose of getting admitted to the benefit of the advantages mentioned in Art. 10, or who violate any obligations by them contracted;

3. Who sell spirits at retail, without being in possession of a license to sell, or without belonging to the class of dealers exempt from license by Art. 28;

4. Who abuse their permit of sale in order to exercise the rights of an inn-keeper (Art. 31, 1st paragraph), or who make false declarations relative to the distillation of the products of their soil.

The offender shall be compelled, in addition, in every case, to pay in full the total costs of the right of license.

ART. 35. Application shall also be made of the following penalties:

1. Violations of the provisions of Art. 9, 6th paragraph, 16, 18, 19, 20, 22, 23, 24, 26, 27, 31, 2d paragraph, and 32, figure 1, shall be punished by a fine of from 10 to 100 francs;

2. Violations of the provisions of Art. 25 and 32, figures 2, 3, 4, and of the provisions of the ordinance which the Executive Council shall promulgate on the inspection of the stocks of inn-keepers and dealers in spirits, shall be punished by a fine of from 50 to 500 francs, the injurious eatables and beverages shall be confiscated and destroyed, and there shall be cause to apply the provisions of Art. 233 of the Penal Code.

ART. 36. In case of a renewal of the offense, that is to say, if the individual condemned, by application of the present law, renders himself guilty of a new violation of the same law during the twelve months which follow his last final condemnation, that condemnation shall be considered as an aggravating circumstance, and the penalty imposed for the new violation may be increased to double the original fine.

If the violations of the provisions on the policing of inns (Title III) constitutes a second renewal of the offense within the space of a year, the court may, and if there exist any aggravating circumstances must, order the closing of the establishment for a term of three months at least, and declare the inn-keeper incapable of possessing an inn during the same space of time.

If the violation of the provisions on the trade in spirituous beverages (Title IV) constitutes a second renewal of the offense, the sentence may, and if there exist any aggravating circumstances must, prohibit the offender from selling spirits for a time more or less long, and decree, besides, that, under penalty of a fine of 500 francs, he is forbidden during the same space of time from selling any spirits in the locality where the infractions have been committed.

If an inn-keeper renders himself guilty of a crime or of a grave offense, he may, by sentence, be declared incapable of taking charge of an inn during a specified period or for all time, although he shall not have committed any infraction of the present law.

ART. 37. In every case where a penalty shall be imposed, the offenders shall be condemned to pay all costs, damages, and interest.

LAW CONCERNING THE TRADE IN ARTICLES FOR FOOD, FOR CONSUMPTION, AND FOR COMMON USE, AS WELL AS AMENDMENTS TO ART. 232 AND 233 OF THE PENAL CODE. (FEBRUARY 26, 1888.)

[Translated from an official copy.]

The Grand Conseil of the Canton of Bern, on the proposition of the Council of State, Decree:

ART. 1. The trade in articles for food and for consumption and such articles for common use, which are liable to be injurious to the public health, as toys, wall-papers, colors, eating, drinking, and cooking utensils, as well as petroleum (earth-oil), is subject to the surveillance of the competent authorities under the provisions of the present law.

ART. 2. A chemical laboratory will be maintained by the State as the chief place for the examination of the character of the objects designated in Article 1. The director of it will be the Cantonal Chemist. The Cantonal Chemist will be appointed by the Council of State on the proposition of the Department of the Interior, Division of Sanitary Affairs, for a term of four years. He will receive a salary of from 4,500 to 5,000 francs.

ART. 3. The police surveillance over the trade in the commodities designated in Article 1 is exercised by—

a. The local police authorities.

The functions and the powers of the local police authorities may, by vote of the Commune, be transferred to a Sanitary Commission or to a single official (inspector). As a member of a Sanitary Commission, any person who lives in any other Commune of the Canton is also eligible, as, for instance, physicians. It is also permissible for several communes to choose a common Sanitary Commission.

b. The Prefects.

c. The Department of the Interior, Division of Sanitary Affairs, and by its duly-appointed experts.

The supervision of the whole is vested in the Council of State.

ART. 4. The local police authorities designated in Article 3 and the duly-appointed experts of the Department of the Interior have, in the carrying out of the surveillance prescribed by the present law, the power to act as officials of judiciary police. (Code on the Procedure in Penal Cases, Art. 38, *et seq.*)

These inspecting officials and the police who accompany them are authorized to enter into premises in which the commodities of the kinds designated in Article 1 are exposed for sale or are stored intended to be sold, both during the usual business hours or while these premises are accessible to the public.

The inspecting officials are authorized to take, at their option, for the purpose of having them examined, samples of the commodities of the kinds designated in Article 1 which are found in the above-named premises, or which are exposed for sale, sold, or peddled about in public places, in the markets, public squares, or streets.

A receipt for the sample taken, with its valuation, shall be given to the owner, and he is entitled to the price of the sample in case a complaint does not follow, or the same is proved to be unfounded.

ART. 5. The local police authorities (Communal Council, Sanitary Commission, Inspector) will make from time to time an inspection of the quality of the wares of the dealers in articles for food, for consumption and for common use, of the kinds designated in Article 1. Innkeepers and other dealers in spirituous beverages must be submitted to such an inspection once each year at least.

A written report of the result of these inspections is annually to be transmitted by the local police authorities through the Prefect to the Department of the Interior.

The local police authorities are authorized to impose a fine of from 1 to 20 francs, provided the negligence is not too great, on any one who, through want of attention, brings to market imitated, adulterated, spoiled or injurious articles for food or consumption, as meat, butter, fruits, vegetables, etc.

The finding of the local police authorities will have the force of a legal sentence when the accused does not, within three days of the notification, enter a protest with the local police authorities. Upon such seasonable protest the finding becomes invalid and the ordinary penal process will take place.

ART. 6. The Prefect will assist the local police authorities and the experts appointed by the Department of the Interior in the carrying out of the inspections; he will place at the disposal of the same, in case of necessity, a police force. He can also order the undertaking of an inspection and the withdrawal of samples.

ART. 7. The Department of the Interior, Division of Sanitary Affairs, may undertake, by its duly-appointed experts, from time to time, in single communes or districts, a general inspection of the articles for food and for consumption intended for sale; it can also order single investigations.

The Department of the Interior is authorized to take samples, for the purpose of having them examined, of spirituous beverages which arrive at railway stations and are addressed to any innkeeper or to a dealer in spirituous beverages living in the Canton of Bern.

ART. 8. If an inspecting official (Article 3) is in doubt of the quality of a ware of the kinds designated in Article 1, he will then inquire of the owner or consignee in regard to the origin of the same and concerning the probable cause of the suspicious condition. The given information and the duly-attested statement imparted by any person will be set forth by the inspecting official or the accompanying police officer in a written report.

From the suspected commodity the inspecting official will take at least two samples, and will seal the same with the official seal and with a label, on which the name of the owner, the entry of the time and the place of collection, and the signature of the official will be set forth.

The owner or consignee is also entitled on demand to take out one such sample.

The inspecting official will place the suspected commodity as a rule under sequestration. Sequestration shall be imposed when the commodity appears to be imitated, adulterated or spoiled, and especially when it is injurious to health. (Compare Articles 64 and 65 of the Code on the Procedure in Penal Cases.)

The Presidents of the Communal Councils and the Prefects are authorized, in imposing sequestration—especially of materials injurious to health—to destroy them when the nature of the materials do not permit of their preservation. In case the sequestration proves to be unwarranted, the right to sue for damages is reserved to the owner.

ART. 9. If an inspecting official believes the existence of a penal action to be probable, he will lodge a complaint against the same conformably to Article 45 of the Code on the Procedure in Penal Cases, and transmit therewith the written report of the reasons for suspicion (Article 8, paragraph 1), as well as the samples.

If the inspecting official thinks a further investigation of the subject to be necessary, he will forward the written report and the samples, with his account, to the Department of the Interior, which will order further proceedings.

If the suspicion of the object proves to be unfounded, the Department of the Interior will order its sequestration removed.

If, however, the existence of a penal action appears to be probable, the Department of the Interior will enter suit.

ART. 10. Whosoever refuses the entry into the premises or the withdrawal of samples, as prescribed by Article 4, or conceals the places for storage, shall be punished by a fine of from 10 to 50 francs. Article 76 of the Penal Code is also applicable, the case arising.

ART. 11. Whosoever exposes for sale commodities which, by application of the present law, were placed under sequestration, or whosoever changes the measure or the quality of the same, or makes away with such commodities, shall be punished by an imprisonment not exceeding 40 days or by a fine of from 20 to 200 francs.

ART. 12.—I.

Article 232 of the Penal Code receives the following addition:

Whosoever, for the purpose of misleading in trade and commerce, designates the nature of an article for food or for consumption by false or misleading titles, by inscriptions on the top or side of the article, or in a public advertisement, or through the method of packing, or by any other way, shall be punished by a fine of from 5 to 500 francs.

II.

In place of Article 233 of the Penal Code the following provisions are imposed:

ART. 233. By imprisonment not exceeding 60 days, in addition to a fine of from 50 to 500 francs, shall be punished—

1. Whosoever, for the purpose of misleading in trade and commerce, imitates or adulterates any article for food or for consumption, or by agreement with the manufacturer sells such wares;

2. Whosoever knowingly sells any articles for food or for consumption which are spoiled, imitated or adulterated under concealment of the facts, or offers them for sale under a name intended to deceive.

If the act designated in No. 2 is done through negligence, a fine of from 10 to 300 francs shall be imposed, but when it is one of those designated in Article 5, paragraph 3, and the negligence is not too great, a fine of from 1 to 20 francs shall be imposed for the same.

ART. 233 a.

With an imprisonment not exceeding sixty days or by sentence to the house of correction not exceeding two years, and in either case by a fine of from 100 to 5,000 francs shall be punished—

1. Whosoever designedly shall manufacture or treat commodities which are intended for food or for consumption in such a way that their use may be prejudicial to human health; also, whosoever shall knowingly sell, offer for sale, or otherwise put upon the market commodities for food or for consumption whose use may be prejudicial to human health;

2. Whosoever designedly shall manufacture for housekeeping commodities or toys intended for domestic and industrial purposes, or for clothing, in such a manner that the intended or probable use of the same may be prejudicial to human health; also whosoever knowingly shall sell, offer for sale, or otherwise put upon the market such commodities.

If by such act a person has been unfitted for work for more than twenty days, sentence to the house of correction not exceeding five years shall be imposed; if a permanent injury has resulted, sentence to the penitentiary not exceeding eight years, and if the death of a person has been occasioned, sentence to the penitentiary for from two to ten years shall be imposed.

If one of the acts designated in this Article has been committed through negligence, imprisonment not exceeding sixty days or a fine not exceeding 500 francs shall be imposed; and when by the act an injury to the health of a person has been occasioned sentence to the house of correction not exceeding six months or a fine not exceeding 1,000 francs shall be imposed, but when the death of a person has been occasioned sentence to the house of correction not exceeding two years shall be imposed.

ART. 233b.

Whosoever, for the purpose of misleading in trade and commerce, imitates or adulterates wares shall be punished, provided the provisions of Articles 233 and 233a are not applicable, by an imprisonment not exceeding 60 days, or by a fine not exceeding

1,000 francs, and if the act is committed through negligence by a fine of from 10 to 300 francs.

ART. 233c.

In the case designated in Article 233a, besides the penalty the confiscation of the commodities shall be decreed, which have been produced, sold, placed on sale, or otherwise put upon the market, without distinction whether they do or do not belong to the condemned; in the cases designated in Articles 233 and 233b confiscation may be decreed.

If in the cases designated in Article 233a the prosecution or condemnation of any particular person is not practicable, the confiscation of the commodities must independently be decreed on motion of the prosecuting attorney.

In case of doubt concerning the question whether a commodity is prejudicial or dangerous to health, the advice of the Sanitary College must be requested.

In the sentence, which shall be imposed conformably to Articles 233, 233a, and 233b, it may be ordered that the condemnation is to be published in the "Amtsblatt,"* or in one or more journals, at the expense of the condemned. If the condemned has offended before, publication must be ordered.

In the cases designated in Articles 233, 233a, and 233b, the attempt shall be punished.

If the act has been committed in the exercise of a business or occupation for the carrying on of which a license from the State is requisite, the condemned may be declared unfitted henceforth to exercise such business or occupation, or he may be suspended for a period of one and not exceeding five years in the exercise of the same.

ART. 13. Dealers in articles for food or for consumption, who in addition keep artificial products (artificial wines, butter, surrogates, etc.), even when the same are stated to be solely for their own use, must make known the possession of such wares by means of distinct placards in their shops, under penalty of a fine of from 5 to 100 francs in case of omission.

ART. 14. The Council of State will enact for the execution of the present law such regulations as are necessary for the exercise of the surveillance over the trades in articles for food, for consumption or for common use which are designated in this law.

These regulations will embrace the following:

1. Certain methods of manufacture, treatment or packing of articles for food or for consumption which are intended for sale;
2. The business of selling and offering for sale of articles for food and for consumption of a certain quality or under a certain designation;
3. The method of procedure for the withdrawal of samples of spirituous beverages at the railroad stations;
4. The slaughtering of animals and its method, also the sale of meat;
5. The employment of certain materials and colors in the manufacture of clothing, toys, wall-papers, eating, drinking, and cooking utensils, and such like;
6. The business of selling or offering for sale of petroleum of a certain quality.

Regulations of the communal authorities, which are enacted in execution of the present law, are subject to the approval of the Council of State.

ART. 15. Whosoever contravenes the provisions of the regulations prescribed in Article 14 shall be punished by a fine not exceeding 200 francs, or by imprisonment not exceeding three days, provided the penalties prescribed in the present law do not apply at the same time.

ART. 16. The Grand Council will determine yearly the necessary credit for the expense of the prescribed inspections ordered by the Department of the Interior conformably to Article 7.

ART. 17. The present law takes effect on its acceptance by popular vote. By it all enactments inconsistent with it are repealed, especially Article 233 of the Penal Code, Section 5 of the law of October 31, 1869, on the manufacture of brandy and spirits, as far as it relates to the manufacture of beverages prejudicial to health, and of the law of May 4, 1879, on inns, etc., the Articles 25, 32, figures 2 and 3, and Article 35, figure 2, as far as it has reference to the latter regulations.

BERN, November 30, 1887.

The Council of State of the Canton of Bern, after collecting the written reports on the popular vote of February 26, 1888, testify herewith:

The herein printed law has been accepted by 23,959 against 10,651 votes, and goes into effect forthwith.

BERN, March 9, 1888.

* Official journal.

REGULATION CONCERNING THE EMPLOYMENT OF COLORS INJURIOUS TO HEALTH
IN THE MANUFACTURE OF ARTICLES FOR FOOD, FOR CONSUMPTION, AND FOR COM-
MON USE. (AUGUST 10, 1889.)

[Translated from an official copy.]

The Council of State of the Canton of Bern, in execution of Article 14, figure 5 of the law concerning the trade in articles for food, etc., of February 26, 1888, on the proposition of the Department of the Interior, Decree:

ART. 1. Coloring matters injurious to health, as salts of the metals: antimony, arsenic, barium, lead, cadmium, chromium, copper, mercury, uranium, zinc, tin, or bismuth; the coal-tar colors, gamboge, shall not be allowed to be employed in the manufacture of articles for food and for consumption intended for sale. The sale of such articles for food and for consumption is prohibited.

ART. 2. The packing and preservation of articles for food and for consumption, intended for sale, in wrappers and vessels, which are colored with colors injurious to health (Article 1), shall not be allowed to be employed, unless the coloring is done in such a manner that no coloring matter can be absorbed by the articles for food or for consumption in question.

ART. 3. For children's playthings (including picture-sheets, picture-books, and water-colors for children), as well as children's carriage-covers and cushions, those coloring matters are forbidden which contain arsenic, lead, cadmium, mercury, gamboge, or picric acid. Coloring matters produced otherwise from metallic salts, as well as chrome yellow and cinnabar, are only then permissible in such articles of sale when they are employed as oil colors or are covered with varnish.

The present regulation is not applicable to any color burnt into glazed or enameled wares.

ART. 4. Articles of clothing, as textile fabrics, woven goods, paper collars, leather linings, etc., also wall-papers, curtains, blinds, lamp shades, colored papers, and objects made from them must be absolutely free from arsenic and its compounds. For woven and textile fabrics also the employment of picric acid as coloring matter is forbidden.

ART. 5. Violations of the provisions of the present regulation, unless the penal provisions of the law of February 26, 1888, concerning the trade in articles for food, for consumption and for common use, are not at the same time applicable, shall be punished by a fine not exceeding 200 francs, or by imprisonment not exceeding three days.

ART. 6. This regulation will go into effect forthwith. It will be published in the "Amtsblatt" and be enrolled in the statutes.

BERN, THE 10TH OF AUGUST, 1889.

CANTON OF FRIBOURG.

[Translated from an official copy.]

LAW CONCERNING THE SANITARY POLICE.

The Grand Conseil of the Canton of Fribourg, Considering that the regulation of June 4, 1804, concerning the sanitary police no longer answers to the needs of our times;

That it contains, on the one hand, important deficiencies which it is urgent to complete, and on the other provisions which are no longer applicable;

That the regulation of June 5, 1846, concerning pharmacutists has not been published since a general revision of it in the meanwhile;

Seeing the necessity to recast and reunite into one whole the different laws and regulations concerning the art of healing;

Considering especially that it is important to give to the sanitary administration the agents who are necessary to it, Decree:

TITLE I.—ORGANIZATION AND ADMINISTRATION.

CHAPTER I.—GENERAL PROVISIONS.

1. The sanitary administration embraces all that which concerns the health of man and that of animals, as well as the public salubrity.

2. The superior direction and inspection of the sanitary administration belongs to the Council of State.

The Council of State exercises this direction and this inspection conformably to the laws and regulations.

By virtue of Article 80 of the law of May 8, 1848, on the organization of the Council of State and of its Departments, the Police Department is specially charged with all that which treats of sanitary affairs, and for this purpose it has under its authority a Commission of Health, with the concurrence of which it acts in all circumstances of a major interest, or of a purely scientific scope.

3. The Council of State takes into consideration the resolutions and makes the regulations touching the sanitary administration, on the proposition of the Police Department.

4. All functionaries and agents of the sanitary police, the préfets, and the communal councils, as well as individuals who exercise the medical art, concur in the sanitary administration, each one in that which concerns him, conformably to the laws and regulations.

[The law sets forth the general and special attributes of the Police Department, of the Commission of Health, of the special agents of the sanitary police, in Chapters II, III, and IV. The six chapters of Title II are devoted to those "persons who exercise the medical art or any one of its branches." Title III relates to pharmacies, six chapters.]

TITLE IV.—PROVISIONS CONCERNING THE PUBLIC HEALTH AND SALUBRITY.

[Chapter I provides the measures to be taken in case of epidemic or contagious diseases; Chapter II, in regard to the succor of those asphyxiated or drowned; and Chapter III, concerning unwholesome establishments.]

CHAPTER IV.—OF THE SALE OF UNWHOLESOME ARTICLES OF FOOD.

A.—Of slaughter-houses and the sale of unwholesome meats.

182. The Council of State, after having heard the Police Department, prescribes all the police measures which are judged necessary to prevent the sale of unwholesome meats, especially that of calves.

For this purpose, it is authorized among other duties to determine the conditions, such as the age and the weight at which calves may be slaughtered in order to sell the flesh, the certificates and other entries, as well as the emoluments to which the measures prescribed may give rise.

183. The Council of State provides besides, if there is need, that the communal councils take the police measures which are within their jurisdiction, and the Police Department attentively sees to their observation and execution.

The district physicians and the Cantonal veterinarians are bound to lend their assistance to the communal authorities for the execution of these measures.

184. The communal authorities are besides obliged to have inspected the slaughter-houses and the sale-places of meats, and to have the greatest cleanliness observed therein, as well as to watch that it may be satisfied in regard to the prescriptions of Article 283, concerning the health certificates.

185. In addition, the public slaughter-houses and the sale of meat intended for consumption are submitted to the rigid supervision of the inspector of cattle and the veterinarian of the Canton, respectively, independently of that established by the local police.

186. No portion of any cattle, the meat of which is intended for market, shall be cut off before the special inspector of the commune or, in his absence, the inspector of cattle has examined it. The heart, lungs, liver, and other viscera shall not be removed before this examination.

In the absence of any specific regulation the proprietor of the animal slaughtered pays to the inspector 20 centimes per head for large and 5 centimes per head for small animals.

187. In the cases where meats of an inferior quality are not altogether unfit for use, the communal authorities, by themselves or by their employés, will reduce the price; they will cause to be destroyed those meats recognized as injurious or unwholesome.

188. The hawking of meats is forbidden. The transportation of meat bought by one commune in another shall not take place without the precautions required by the local regulations; in every case a health certificate issued by the inspector of the locality where the animal shall have been slaughtered must accompany the meat. The fee for this certificate is fixed at 20 centimes.

B.—Of the sale of bread and flours.

189. The sale of grains, flours, as well as the manufacture and sale of bread, are submitted, either in regard to the report of the quality, or in regard to weights and other measures requisite for this trade, to the following general provisions and to

those which shall be more specifically enacted by the Council of State or the local authorities in their jurisdiction.

190. Bread must be sold by weight; it is obligatory and without demand of the purchaser to weigh it for each sale.

It must be well baked, neither watery nor too hard, and made in a cleanly manner with good grain flours.

191. Grains which are largely mixed with mildew, ergot, and seeds of poisonous plants, such as tares, etc., must not be placed on sale nor be ground to flour without having been suitably cleaned.

The communal authorities will take the necessary measures to carry these provisions into effect. (Law concerning Communes and Parishes, Article 119.)

192. The police authorities are charged to confiscate unwholesome flours and bread and to bring to punishment the offenders.

C.—Of the sale of unwholesome fruits and other articles of food

193. Fruits and other products of the earth before serving as nourishment to man must, in order to be entitled to be placed on sale, be ripe and of good quality.

In the contrary case the communal councils, under the surveillance of the superior police authorities, are charged to prevent the sale or to have carried out the destruction of any unwholesome fruits or other substances. (Article 119 of the law concerning the Communes.)

D.—Of the sale of wines, of beers, and other beverages which are unwholesome or falsified.

194. The sale of wines, of beer and other beverages is placed under the surveillance of the Police Department, who will see that the proper measures are taken to prevent the sale of beverages of bad quality or those falsified.

The communal councils will watch more particularly that the beverages in question, as well as milk, are not misrepresented. They will conform besides in this regard to the provisions of Article 120 of the Communal law.

[Chapters V and VI relate to burials and cemeteries. The seven chapters of Title V provide for the animal sanitary police.]

TITLE VI.—PENAL PROVISIONS.

[Chapters I, II, and III relate to violations of the provisions concerning the medical art, the mid-wives, and the pharmacies.]

CHAPTER IV.—VIOLATIONS OF THE PROVISIONS CONCERNING THE PUBLIC HEALTH AND SALUBRITY.

[364 and 365 relate to violations of the measures taken in the time of contagious diseases, epidemics, or epizootics, and of the regulations for the salubrity of habitations.]

366. Those who violate the provisions of Articles 182, 190, 191, and 194, which forbid the sale of unwholesome meats and other substances, are punished with a fine of from 4 to 60 francs, or with imprisonment of from two to thirty days.

In case of a repetition of the offense, the penalty may be raised to 120 francs fine and one month's imprisonment.

Yet, if the articles of merchandise mentioned in the first paragraph of this Article occasion the death of the person who has made use of them, or if they become for that person the cause of a serious illness or an infirmity, the penalty is solitary confinement of from three months to four years and a fine of from 200 to 1,000 francs, besides the indemnity and the interdiction, if there is need, of all business, for a time more or less long.

367. The violations of articles 186, 188, and 193 are punished with a fine of from 4 to 10 francs; in case of a repetition of the offense, the penalty is doubled, with an imprisonment of three days at most.

[The remaining Articles of this Chapter, 368–372, relate to violations of the provisions about burials and cemeteries. Chapter V considers the violations of the animal sanitary police provisions.]

CHAPTER VI.—GENERAL PROVISIONS.

385. Every violation of the laws and regulations on the sanitary police of human beings or of animals, which is not the object of a specified penal provision, is punished by an imprisonment which may not exceed fifteen days, or by a fine which may not exceed 60 francs, without prejudice to the provision of the first paragraph of Art. 355 of the present law.

386. The judge, in appointing the penalty, will take into consideration the damage proceeding from the violations of this law. He will condemn, besides, the offender, each time there is need, to the reparation of the damage.

387. Independently of the enacted penalties, the judge may always pronounce, if there is need, the confiscation or the destruction of the things which are made the object of the violation.

388. The fines imposed by virtue of the present law belong for two-thirds of the amount to the insurance fund for cattle and for the other third to the informer.

[Chapter VII sets forth the method of procedure to be followed in prosecutions for violations of the law.]

TITLE VII.—FINAL AND TRANSITORY PROVISIONS.

[393. Contains a list of the laws, regulations, and decrees abrogated by this law.]

394. The Council of State is charged with the publication and the execution of the present law, which shall enter into force at the time they shall determine. A deposit of a sufficient number of copies shall be placed at the Secretary's office of each Commune for the gratuitous disposal to the public specially concerned.

395. The Council of State will take all necessary regulatory provisions in order to put the present law into force. It will decide, also, all questions which may arise in carrying the law into execution, after having heard the Police Department.

Given at Fribourg, the 28th of May, 1850.

(By a decree of the Council of State this law went into effect July 1, 1851.)

CANTON OF GENEVA.

[Translated from official copies.]

REGULATION OF THE POLICE CONCERNING MARKETS AND PROVISIONS, MAY 1, 1877.

The Council of State, Considering Art. 385, §10, and the general provisions of the Penal Code of October 21, 1874; Considering the law of October 23, 1876, on the penal sanction of the regulations and decrees in matters of police, made by the Council of State; Considering the advice of the Administrative Council of the City of Geneva; Decree:

SECTION FIRST.—CONCERNING MARKETS.

§1. General provisions.

ART. 1. The sale of commodities for food, of eatables, of hay, of straw, of wood and other merchandise, can not take place in the markets, streets or on the public road, except in the places assigned by the municipal authority.

ART. 2. The dealers in fruits and other foods, who are stationed on the public road, shall have their scales suspended to an iron standard, fixed vertically to a shelf, or employ any other system of steady scales.

ART. 3. It is forbidden to expose for sale any foods, articles of merchandise and products damaged or unfit for consumption.

ART. 4. It is prohibited to kill game, to bleed and pluck poultry, as well as all kinds of birds, on the public road or in thoroughfares and alleys.

§ 2. Special provisions for the city of Geneva. (Arts. 5 to 11 relate to the location of rented stands, the time of holding markets, the hawking of fruits, etc., the immediate removal of all vegetable and fish debris from market passage-ways, etc.; local regulations for the city of Geneva.)

SECTION SECOND.—PROHIBITIONS CONCERNING THE PREPARATION AND THE SALE OF FOODS. COPPER UTENSILS.

ART. 12. It is enjoined on all merchants or retailers of eatables and foods to take in the preparation of these articles, the necessary precautions to avoid rendering them injurious to health.

ART. 13. The pork-butchers, eating-house keepers, restaurateurs, hotel keepers, pastry-cooks, confectioners, and merchants making use of copper utensils, must keep them well tinned, and properly maintain these articles, as well as any measures, weights and instruments which they may employ. They are especially forbidden to allow any viands to cool in copper vessels.

ART. 14. It is forbidden to sellers of vinegar to place in their casks any copper spigots.

ART. 15. It is forbidden to make use of any mineral colors (ultramarine excepted) to color bon-bons, sugar-plums, sweetmeats, marmalades, and liqueurs.

All colors derived from tar and designated under the different names of rose aniline, carmine, currant-red, bright orange-red, coffee, blue, yellow, aniline green, etc., are equally prohibited for the same purposes; the salts of lead, copper, chromium, which these aniline colors contain partly, and especially the salts of mercury and arsenic, which they frequently contain, render them very poisonous.

ART. 16. No one should employ, in order to color sweetmeats, gum-pastes and other articles heretofore designated, except cochineal, or other vegetable substances, with the exception of gamboge and the berries of poisonous fruits.

The employment of chloride of tin, or salts of tin, in order to fix these vegetable colors, is prohibited.

ART. 17. It is forbidden to directly inclose or to mold any sweetmeats in papers glazed white or colored with mineral substances (ultramarine excepted), or with aniline colors. All sweetmeats which retain moisture or which contain a liquid, must not be inclosed except in white paper without sizing. It is equally forbidden to place any sweetmeats in any box lined inside with white paper glazed or colored by mineral substances or aniline colors, and to cover them with pinkings made from the same paper.

ART. 18. All that which, at the time of the inspections which shall have been ordered by the Department of Justice and Police, shall be found injurious to health, may be, according to circumstances, seized, repaired at the expense of the proprietors, destroyed or rendered unsuitable.

SECTION THIRD.—CONCERNING COALITIONS RELATIVE TO THE SALE OF ARTICLES OF FOOD AND BEVERAGES.

ART. 19. All pacts, conventions, stipulations, coalitions, verbal or written, are prohibited, as contrary to public order, as well as all provisions of regulations, deliberations or statutes, by which the members, employés or grantees of a society of an association or of a class of individuals, should be bound to refuse to one or several specified persons the sale for cash of articles and commodities for food or beverages.

SECTION FOURTH.—PENAL CLAUSE.

ART. 20. The offenders of the present regulation are liable to petty penalties, without prejudice to the heavier penalties which may be incurred for the offense, and the damage-costs, if there is need.

REPEALING CLAUSE.

Chapter XVII of the general regulation of police of March 31, 1837 (Arts. 238 to 244); the regulations and decrees of May 13, 1848, October 24, 1865, January 14, 1870, and December 1, 1874, and generally all provisions of former regulations contrary to the present regulation, are repealed.

LAW ON THE SALE OF WINES, APRIL 7, 1883.

The Council of State of the Republic and Canton of Geneva make known that: the Grand Conseil, on the proposition of the Council of State, decrees as follows:

ART. 1. The qualification and the term *wine* are exclusively reserved to the products resulting from the fermentation of the juice of fresh grapes.

ART. 2. Wines which do not proceed directly from the vintage, that is to say, watered wines, wines fortified with alcohol, wines or piquettes made from dried grapes, wines of the second pressing, and generally all vinous beverages which are not the exclusive result of the fermentation of the juice of fresh grapes, shall be sold as such.

The nature of the merchandise shall be, in such cases, specified in the invoice.

ART. 3. Every manufacturer, seller and holder, is obliged to label, in a conspicuous and legible manner, the casks and receptacles used in the transportation and in the sale of wines or piquettes made from dried grapes, and of wines of the second pressing.

ART. 4. Every dealer in the beverages specified in Art. 2 should:

1. First of all make a declaration of his intentions to the Department of Justice and Police;

2. Affix in the places of sale and in a conspicuous position, the sign and the nature of the said beverages.

ART. 5. The seller who shall have refused to make the declaration prescribed by Art. 2, or infringing Art. 3 and 4 shall be punished by petty penalties.

ART. 6. Every seller who shall have knowingly deceived in regard to the nature or origin of the beverage sold, if the deception has been the cause of determining the sale, is liable to the penalties set forth in Art. 368 of the Penal Code, without prejudice to any damages or profits which may have been due to the buyer. The merchandise which shall have been made the object of the deception may be seized by the competent authority.

ART. 7. Falsified wines remain under the enforcement of Art. 370, 371 and 372 of the Penal Code and of the provisions of the Law of March 11, 1816.

TRANSITORY PROVISION.

The present Law shall take effect on the 1st of August, 1883.

Made and given at Geneva, the 7th of April, eighteen hundred and eighty-three, under the seal of the Republic and the signatures of the President and of the Secretary of the Grand Conseil.

The Council of State, Considering the Constitutional Law on *referendum facultatif*, of May 25, 1879, and the organic Law on the exercise of *referendum*, of June 25, 1879; Seeing that the text of the Law of April 7, 1883 on the sale of wines was published the 14th of April 1883, in the *Feuille d'Avis*;

Seeing that the delay of thirty days since the publication expired the 13th of May 1883 without any request for a popular vote having been formulated by the electors; Decree: The promulgation of the aforesaid Law to be executory in all the Canton from to-morrow.

GENEVA, May 15, 1883.

REGULATION ON BEER PUMPS.

The Council of State, Considering the investigation and report of M. le directeur of the Bureau of Health;

Considering the law of the 27th of October 1884 on the organization and the competence of the Bureau of Public Health (Art. 4 and 10);

Considering Art. 385, Secs. 2, 8, and 10, of the Penal Code;

On the proposition of the Department of Justice and Police; Decree:

ART. 1. The pressure apparatus used in retailing beer shall be submitted, during its manufacture and employment, to the control of the Bureau of Public Health.

ART. 2. The adductor and conductor pipes of the liquid must be of glass or of block tin, to the exclusion of all other alterable metallic composition. Rubber joints are tolerated; they must be frequently renewed.

ART. 3. The air reservoirs must be provided on the lower side with an opening, (man-hole, spigot), permitting an inspection and easy cleaning.

ART. 4. The air inlet of the reservoir must be established in a well-ventilated locality, and if possible, in spacious yards or on the public road.

ART. 5. All the parts of the apparatus should be maintained in a state of perfect cleanliness, their cleaning to take place as often as every eighth day.

ART. 6. The offenders against the provisions of the present regulation shall be liable to petty penalties.

CANTON OF NEUCHÂTEL.

[Translated from official copies.]

LAW ON THE SALE OF WINES AND THE CERTIFICATES OF ORIGIN. (MAY 21, 1885.)

The Grand Conseil of the Republic and Canton of Neuchâtel; on the proposition of the Council of State and the report of a Special Commission; Decree:

TITLE I.

ART. 1. It is forbidden to sell under the title of wine, all beverages which are not the product of the vine.

ART. 2. Consequently, all beverages which are not produced directly by the fermentation of the juice of fresh grapes, as wines increased by water or by alcohol, wines from dried grapes, wines of the second pressing, alcoholized piquettes, wines from residues obtained by the addition of sugared water to the vintage residues, as

well as all beverages in the manufacture of which grapes do not intervene or only intervene in part, must be sold as such and under their exact and true denomination.

The character of the beverage must always be mentioned in the invoice.

ART. 3. Those who sell or retail any beverages of this character, without designating them under their true denomination, are liable to a fine of from 20 to 200 francs, without prejudice to all damage-costs, if there is need.

ART. 4. If they are found repeating the offense or if they know the character of the beverage, they shall incur the maximum of the fine; the merchandise besides shall be confiscated and sold for the profit of the hospitals if it is known to be wholesome; if it is known to be unwholesome, its destruction must be ordered.

ART. 5. All inn-keepers and dealers in beverages shall be obliged to affix in their places and in a conspicuous position, the exact indication and the character of the beverages which they place on sale. They must besides furnish this notice to the municipal police authorities.

ART. 6. Every violator of the provisions of the present law shall incur the penalties provided in Articles 3 and 4, which precede; besides, in case of a renewal of the offense, if he is the proprietor of a public establishment, his establishment may be ordered to be closed.

TITLE II.

ART. 7. There shall be delivered, for the sale and the exportation of Neuchâtel wines, to proprietors and sellers who shall demand it, certificates intended to attest the origin of these wines.

ART. 8. These certificates, which shall certify to the exporter that the wines have been made in the Neuchâtel vineyard or in such a special part of this vineyard, and that they are pure and without any admixture, shall be delivered by the municipal authorities of the place of dispatch. The municipal authorities shall have the right of assuring themselves by all means of control, of the authenticity of the wines for which they are called on to deliver the certificates of origin.

ART. 9. The sellers and exporters may claim, besides the certificates, the application of the municipal lead stamp and seal on the vessels, barrels or cases used to transport the wines.

ART. 10. A decree of the Council of State shall determine the form of these certificates, the declarations which they must contain, their duration, as well as the fees to be collected by the municipal authorities.

ART. 11. Every person who shall be convicted of having made and signed a false declaration as to the character and origin of his wines, of having forged a certificate of origin or of having made use of a forged certificate shall be punished by the penalties set forth in Articles 122 and 126 of the Penal Code; the sentence may be published.

ART. 12. The Council of State is charged with publishing the present law in view of the exercise of the right of Referendum, and, if it become decretory, to make sure of its promulgation and execution.

Neuchâtel, the 21st of May 1885.

The aforesaid law, published in the number of the *Feuille Officielle* of May 23, 1885, not having given rise to any opposition, is promulgated to be executory from September 1st next.

NEUCHÂTEL, the 17th of July, 1885.

REGULATION ON THE DUTIES OF THE POLICE CONCERNING FOODS AND BEVERAGES AND THEIR FALSIFICATIONS. (AUG. 28, 1885).

The Council of State of the Republic and Canton of Neuchâtel; Considering Articles 8 and 13 of the law on the sanitary police, of May 7, 1875, and 9 of said law on the attributes of the municipal authorities; On the proposition of the Department of the Interior; Decree:

ART. 1. The sale of beverages and of articles of food is, in point of view of their healthfulness, placed under the surveillance of the police.

ART. 2. This surveillance is exercised in each municipality by the local Commission of Health and by the Municipal Council, under the control of the Department of the Interior.

ART. 3. This surveillance shall be exercised especially over bread and flours, confectionery, butchers' and pork-butchers' meat, butter and oil, fruits and vegetables, spices and colonial produce, milk, wine, beer, spirits and liqueurs, syrups and vinegars, and artificial aerated beverages.

ART. 4. The chemical or microscopical analyses judged necessary to make sure of the falsification or the unwholesomeness of beverages and commodities for food shall take place in the Cantonal Analytical Laboratory at Neuchâtel. They may also be confided to the expert chemists which the municipalities shall designate.

ART. 5. The municipal authorities, each time that they judge it to be necessary, but at least once per annum, will proceed unexpectedly to the inspection of the

shops of bakers, butchers, milk-dealers, pork-butchers, grocers, and, generally of all establishments intended for the retail sale of beverages and of articles of food, with a view of assuring themselves that these articles are neither falsified nor unwholesome. Periodic inspections at the stores of wholesale merchants will also be practiced.

The municipalities must make a report to the Department of the Interior on the result of each one of these inspections.

ART. 6. The Department of the Interior may order, on its own behalf, the inspection of the establishments mentioned in Article 5, each time it is adjudged to be necessary.

This inspection shall be made, either by the agents of the Cantonal police or by the special deputies.

ART. 7. A special inspection is ordered when the local authorities or the Department of the Interior receive a complaint or a denunciation against a dealer in beverages or articles of food.

ART. 8. The dealers in beverages or commodities for food shall be obliged to give up gratuitously to the agents or the deputies of police the samples judged necessary to permit of an examination.

ART. 9. If this examination can not take place on the spot and if it requires a chemical or microscopical analysis or any other operation of this nature, there shall be taken out two samples of the beverage or of the food to be examined, which shall be placed under seals in the presence of the dealer or of his representative; these latter may also thereto affix their seal. One of the samples is forwarded to the official chemist in order to be analyzed, and the other is kept in deposit by the authority who has ordered the technical examination.

ART. 10. When there is ground to believe that a food or a beverage is falsified or unwholesome, the local police authority shall provisionally order the sequestration of it.

ART. 11. The official chemist will transmit to the police authority with the briefest delay possible, the written report (*procès-verbal*) of his examination and his opinion on the question of determining whether the beverage or the food examined is falsified or unhealthy.

ART. 12. If the beverage or the food examined technically is not recognized as falsified or unhealthy, the expense of the technical examination remains to the charge of the municipality or of the State. The sequestration, if it has been imposed, shall be immediately revoked. If it is recognized as falsified and unhealthy, its destruction shall be ordered.

The dealer, if he has knowledge of the falsification or of the unwholesomeness, shall be punished by the penalties contained in Articles 97 and 228 of the Penal Code; if he is ignorant of them, he shall be liable to the penalties prescribed in Articles 21 of the law on the sanitary police and 261 of the Penal Code.

In either case, he is charged with the costs of the technical examination and of the criminal prosecution, and if he is the tenant of an establishment intended for the retail sale of beverages, the closing of his establishment may be imposed.

The result of the technical examination may be published by decision of the Council of State in the *Feuille officielle*.

ART. 13. Private persons who desire to have analysis made of any beverages or articles of food, may apply for this purpose to the Laboratory of the Chemist of the Academy.

A tariff, appointed by the Council of State, shall fix the fees to be collected for these analyses.

ART. 14. The present regulation replaces and abrogates that of November 25, 1879. Neuchâtel, the 28th of August 1885.

[The tariff for fees for analysis is appended to these regulations].

CANTON OF VALAIS.

[Translated from an official copy.]

POLICE LAW OF NOVEMBER 21, 1882, CONCERNING THE SALE OF BEVERAGES AND ARTICLES OF FOOD.

The Grand Conseil of the Canton of Valais, Considering that it is important to place the public under protection from the dangers which the sale of falsified or unwholesome beverages and articles of food present; on the proposition of the Council of State, Orders:

ART. 1. The sale of beverages and of articles of food is, in point of view of healthfulness, placed under the surveillance of the police.

ART. 2. This surveillance is exercised in each commune by the Municipal Council or by a Commission to which it delegates its powers, under the control of the Department of the Interior.

ART. 3. This surveillance is exercised especially over spirituous beverages, wine and beer, as well as over bread, flours, butchers' meat, pork-butchers' meat, milk and its products, fruits, colonial produce and generally over all eatables and beverages susceptible of being altered or falsified.

ART. 4. There is constituted, for the execution of the present law, a Cantonal Commission of Experts, to the number of three, appointed by the Council of State, charged with the analysis of suspected beverages and foods.

The Professor of Chemistry of the Cantonal Lyceum is, by right, a member of this Commission.

ART. 5. The Municipal Councils or the local Commissions must, at least twice a year and unexpectedly, proceed to the inspection of all establishments carrying on the sale either at wholesale or retail of spirituous beverages, wines and beers, with the view of assuring themselves that these articles are neither falsified nor unhealthy.

They may, each time that they judge it to be necessary, proceed to the inspection of all shops or warehouses for articles of food.

The reports of these inspections are to be sent to the Department of the Interior, which will transmit them, if there is need, to the Cantonal Commission.

ART. 6. The Department of the Interior orders equally the inspection of the establishments mentioned in Article 3, each time that it deems necessary and principally when a complaint or a denunciation has been addressed to it.

This inspection is made either by the agents of the municipal police, or by the Cantonal Commission or one of its members.

ART. 7. The courts, authorities, societies and private individuals may at all times address themselves to the Cantonal Commission in order to request the verification of foods and spirituous beverages.

ART. 8. Each time that the Cantonal Commission verifies a case of falsification, it transmits to the Department of the Interior, the written report of its examination with advice.

ART. 9. When there is ground to believe that a food or a beverage is falsified or unwholesome, the local police must provisionally order its sequestration.

There are taken out, in this case, two samples of the suspected merchandise, of which one is transmitted to the Department of the Interior and the other remains deposited with the dealer. These samples are sealed in the presence of the dealer or of his representative, who may also affix his seal thereto.

ART. 10. Wholesale merchants, innkeepers and dealers are obliged to admit the experts into all localities containing any merchandise and to deliver up gratuitously the samples prescribed by the preceding Article.

ART. 11. If the beverages or the articles for food are recognized as falsified or unhealthy, the expense of the analysis is a charge to the offender.

ART. 12. The Council of State may previously take out at the Cantonal frontier and cause to be examined samples of spirits of wine, of spirituous beverages and other articles consigned to innkeepers and dealers or private individuals living in the Canton.

ART. 13. The Council of State decides upon the destruction or the withdrawal from trade of beverages and foods recognized as falsified or unwholesome.

ART. 14. The offender shall be punished by a fine of from 20 to 100 francs, to be imposed by the Council of State, without prejudice to the application of Article 153 *et seq.* of the Penal Code.

The license may, in addition, be taken away from him for a period of time to be determined by the Council of State.

The names of the falsifiers and of the dealers shall be published in the *Bulletin Officiel*.

ART. 15. The penalties provided by the preceding Article are applicable to the manufacturers and dealers who deceive the public by selling as natural any manufactured products, even when these products may not be injurious to health.

ART. 16. The Council of State is charged with the preparation of an executive regulation on the matter.

Given in Grand-Conseil, at Sion, the 21st of November 1882.

The Council of State of the Canton of Valais decree: The law which precedes shall be published and posted in all the communes of the Canton, Sunday January 21st inst.

Given in Council of State, at Sion, the 13th of January 1883.

REGULATIONS OF MAY 16, 1883. CONCERNING THE SALE OF ARTICLES OF FOOD AND OF BEVERAGES.

[Translated from an official copy.]

The Council of State of the Canton of Valais, Wishing to complete the measures of police and of control concerning the sale of articles of food and of beverages; on the proposition of the Department of the Interior, Decree:

CHAPTER I.—GENERAL PROVISIONS.

ART. 1. The articles comprised in the law of November 21, 1882, and which form the object of the present regulation are those which serve as foods properly speaking or as beverages, as well as those which are employed in the preparation, production, manufacture or preservation of these foods.

ART. 2. Every material for food must be sold under its true name.

ART. 3. Every trader is responsible for the quality of his merchandise, whether he receives it from a foreign source or manufactures it himself.

ART. 4. Every trader wishing to sell an artificial product imitating a natural product (such as wine, brandy, artificial butters, etc.), must warn the public of it:

(a) For wines and alcoholic beverages, by a sign, placed at the entrance of the establishment and legible from without, bearing the name of the product, for example, "Artificial Wines";

(b) For other articles of merchandise, by a placard legible at a distance, placed above the product and bearing the name of the merchandise, accompanied by the prefix, "Artificial".

ART. 5. The sale and the use of all unwholesome or altered alimentary products are prohibited.

CHAPTER II.—SPECIAL PROVISIONS.

ART. 6. *Wines*.—(a) That is only recognized as natural wine which comes from the fermented juice of the grape, without any addition whatsoever.

Every wine increased by water, sugar, alcohol, a base, an acid, coloring matter, etc., etc., is consequently, considered as altered and must not be designated as natural;

(b) The modifications brought about in wines, mentioned above, are tolerated, on condition that the materials added shall in no way be injurious to health and that they shall be indicated at the time of sale; in the contrary case, these modifications are considered as constituting an act of fraud;

(c) Wine manufactured from dried grapes is not considered as natural;

(d) Every wine which has not been made from the juice of grapes must be sold under the denomination of artificial wine;

(e) At the time of the sale at wholesale of a natural wine, the age and the place of production (that is to say the vineyard in which it was grown) must be indicated, in order to facilitate the control.

The sale of wine and of most exported from the Canton is submitted to the same formality.

All persons who shall import wine shall require the same formality on the part of the seller. These indications must be found on the bill of lading.

Dealers must equally be in a position to indicate to the local commissions the place of origin and the age of each butt of wine with which they are stocked.

ART. 7. *Beer*.—(a) Beer, recognized as such, is the fermented beverage manufactured from malt, water and hops;

(b) The replacement of these substances by others is considered as a *contravention* of, if the latter are inoffensive, and as an *offense* against the law in the case where they may carry injury to health;

(c) The establishment of beer-pumps is only authorized as long as the dealer conforms to the instructions hereafter given, and maintains them in a state of irreproachable cleanliness;

(d) The pumps must be established in a manner not to produce any alteration of this beverage, either by metallic substances or by fungi. In this regard the pipes must be as short as possible, and formed of pure tin. They shall be washed every day with boiling water, and every eighth day with a solution of soda. The air employed for the pressure must have traversed a bed of pounded and sifted charcoal of 20 centimeters thickness.

ART. 8. *Distilled beverages*.—(a) Distilled beverages, such as: Kirsch, brandy from grape-residue, from lees, from juniper berries, from gentian, etc., should only bear the name of *natural*, as long as they are produced by the fermentation and subsequent distillation of the fruit or material of which they bear the name, without any addition whatsoever;

(b) The sale of these beverages made artificially with alcohol or increased by alcohol and other substances, is tolerated, provided that the mixture contains nothing injurious to health.

ART. 9. *Liqueurs*.—Liqueurs, which are all artificial products, must be free from any unwholesome materials, such as toxic bitter substances, fuchsine, etc., etc.

ART. 10. *Vinegar*.—Vinegar must be composed only of acetic acid, and must contain no other acid, either mineral or organic.

ART. 11. *Milk*.—(a) The sale of milk coming from sick cows is prohibited;

(b) Pure milk must indicate on the lactometer, at the temperature of 15° C., at least 29° and not go beyond 33°;

(c) After a rest of 24 hours, it must settle in the creamometer at least 10 per cent. of cream;

(d) On analysis it should contain at least 12 per cent. of total solids and 3 per cent. of butter-fat;

(e) Milk must not be increased by any materials intended to preserve it, such as borax, salicylic acid, etc.

ART. 12. *Butter*.—(a) Butter must not contain more than 20 per cent. of water, the average being 15 per cent.;

(b) Butter increased by a foreign fat must bear the name of artificial butter. The same denomination must be applied to a melted butter which shall not have been made with pure butter.

ART. 13. *Flours*.—(a) Wheat and rye flours must not contain more than 1.5 per cent. of mineral matters;

(b) The addition of any other flour of an inferior value constitutes a fraud, if the mixture is not mentioned;

(c) The sale of any flour containing ergotized rye is prohibited.

ART. 14. *Bread*.—(a) A well-baked bread contains on an average 25 per cent. of water, the proportion of this water must in no case exceed 30 per cent. for white bread and 35 per cent. for brown bread;

(b) The mineral matter, not including the salt, should not exceed 1 per cent. in white and brown breads and 1.5 per cent. in rye bread.

ART. 15. *Confectionery*.—Confectionery must be colored only with harmless materials, such as: Indigo, Prussian blue, ultramarine, cochineal, carmine, carmine lac, Brazil lac, orseil, saffron, Avignon berries, Persian berries, quercitron, curcuma, woad and India wood.

ART. 16. *Lard*.—Lard must not contain any water nor foreign fats.

ART. 17. *Spices and colonial produce*.—Spices and colonial produce in general must be sold in a pure and unmixed condition.

ART. 18. *Fruits*.—The sale of fruits, whose state of maturity is not that demanded on hygienic accounts, is prohibited.

ART. 19. *Tinning*.—The tinning of copper and iron utensils must be made with pure tin or with one containing not more than 1 per cent. of lead. Galvanizing with zinc is prohibited.

ART. 20. *Meat*.—(a) Conformably to Article 2 of the Decree of the Council of State of December 30, 1855, every animal, before being slaughtered in the public slaughter-houses, must be shown to the inspector of the shambles, who will make an inspection before the slaughter and a second after the cutting up. If the inspector judges the meat good and receivable, he shall deliver a permit of sale;

(b) Characteristics of sound meat:

Sound meat must be in its appearance of a bright and vermilion color. The simple touch must give a sensation of firmness, united with a light suppleness or elasticity. Any oozing of muscular juice must not be self-produced and it must cause an impression of coldness and humidity to be felt by the hand.

Meat is considered as altered, when in place of being firm, dry and resisting, it is discolored, pasty to the hand, light and spongy, or when if it is lightly compressed a viscous serosity oozes forth;

(c) The following must be considered as injurious:

1. All meat of animals dying from internal disease;

2. All meat of poisoned animals;

3. All meat of animals affected by contagious disease;

4. All meat of animals affected by a malady involving the decomposition of the blood;

5. All meat containing any parasites (cystic, trichinæ), capable of developing in the body of man;

6. All meat entering into putrefaction;

(d) The sale of all meat derived from a sick beast is prohibited, whether it may or may not be injurious to health;

(e) The sale of the meat of a calf which has not reached the age of sixteen days is also prohibited. In order to be able to establish the age of the animal, the proprietor must announce to the Communal Inspector the birth of the animal, notifying him in writing of the description of the coat and of any distinctive mark of the animal. After sixteen days only, he may present himself with his animal before the Inspector, who will verify the identity of the animal with the description given previously, and will deliver, if it is necessary, to the proprietor the certificate of age and health.

ART. 21. *Pork*.—(a) The meats used in pork-butchers' shops must be submitted to the same inspection as that of ordinary butchers;

(b) Sausages must be composed only of meat and the necessary spices; they must not contain either flour or starch.

CHAPTER III.—PENAL PROVISIONS.

ART. 22. Those shall be punished by a fine of from 20 to 30 francs who sell a product under a name other than that which its nature requires, although the value of the product may be the same.

ART. 23. Those shall be punished by a fine of from 20 to 40 francs who sell as good, a food which they know to be altered or unwholesome.

ART. 24. Those shall be punished by a fine of from 40 to 80 francs who shall have rendered themselves guilty of a fraud.

ART. 25. Those shall be punished by a fine of 100 francs who shall have altered a food in a manner to render it injurious or dangerous to health.

ART. 26. The penalties provided for by the Penal Code are reserved.

CHAPTER IV.—CANTONAL COMMISSION OF CONTROL.

ART. 27. The Cantonal Commission of Control will meet at least twice a year, in February and August, in order to take cognizance of the reports of the local Commissions.

ART. 28. Besides these obligatory meetings, it will meet every time there is occasion to make a decision in matters of fraud or otherwise.

ART. 29. It will see that the local Commissions perform their duties.

ART. 30. It receives from the Department of the Interior the suspected samples and submits them to analysis.

ART. 31. For these analyses the President of the Commission keeps a register in which is mentioned:

- (a) The sample transmitted by the Department with the serial number;
- (b) The date of transmission;
- (c) The request to which a reply must be given;
- (d) The result of the analysis;
- (e) The tax.

ART. 32. Every official or private person who desires an analysis, must forward the material to be analyzed to the Department of the Interior with a precise indication of what they require from the chemist.

ART. 33. The price of the analyses is fixed as follows:

	Francs.
Wine, beer, cider	5—20
Vinegar, liqueurs	3—15
Milk	5—10
Butter	5—20
Flour and bread	2—20
Oil	5—20
Coffee, tea	2—10
Sausages	2—20
Tinning	5

ART. 34. The Commission, a member of which performs the functions of a secretary, keeps a protocol of all its operations and decisions.

ART. 35. The emoluments of the members of the Commission for the meetings are fixed at 6 francs per sitting, and for the inspections at 10 francs per day, not including the traveling expenses.

ART. 36. The Council of State will place at the disposition of the Commission the register of all Cantonal dealers, as well as a table showing the quantities of alcohol and spirits consigned from abroad to different dealers.

CHAPTER V.—LOCAL COMMISSIONS.

ART. 37. The local Commission, composed at least of three members, is appointed by the Communal Council of each locality. The President and Secretary are taken from its midst and appointed by the same authorities.

This Commission is re-eligible every four years.

ART. 38. The members of this Commission shall be provided with a card of status, delivered by the same Council.

ART. 39. The Commission shall keep a protocol in which shall be mentioned all its operations.

ART. 40. The Commission must be deeply impressed with the idea that it is called upon to supervise all that has reference to the alimentation of man. They must in this regard control all articles of merchandise retailed as food or beverage, either on the score of health, or that of fraud.

ART. 41. The Commission is charged, according to Art. 5 of the law, with making two inspections per year, which shall take place, one in January, and the other

in July. It shall render the report thereon to the Department of the Interior within eight days after the inspection.

ART. 42. In case of doubt concerning the nature of the merchandise, it will withdraw from it the quantity designated below and will forward it to the Department of the Interior, in order to have it analyzed, indicating on it the name by which the trader sold the said merchandise.

ART. 43. If there is ground to believe that a food or a beverage may be unwholesome, the Commission shall comply with Art. 9 of the law on the subject of seals to be affixed to the sample.

ART. 44. Besides the two regular inspections, provided by the law, the Commission shall from time to time make inspections in the different establishments and shall take, even when there should not have been a complaint, a sample of the different articles of merchandise for analysis.

ART. 45. The members of the Commission shall meet once every three months, in order to communicate that which they may have learned concerning the unwholesomeness of foods and to concert concerning the measures to be taken and the inspections to be made.

ART. 46. In regard to the quantities of the different products to be taken out for analysis, it is impossible to give a rule applicable in every case; but it may be stated, generally, that for liquids, a half liter and, for solids, 200 grammes of the material suffices.

Thus decreed in Council of State, at Sion, the 16th of May 1883, in order to be published and posted in all of the communes of the Canton, Sunday July 1st, 1883.

CANTON OF VAUD.

[Translated from official copies.]

DECREE CONCERNING THE POLICE MEASURES TO BE TAKEN AGAINST THE SALE OF UNWHOLESOME OR FALSIFIED BEVERAGES AND FOODS.

The Council of State of the Canton of Vaud, Considering the advice of the Departments of Justice and Police and of the Interior;

Considering Art. 113 and 240 of the law of February 1st 1850 on sanitary organization, provide:

ART. 113. *The Council of State, after having heard the Council of Health, will prescribe all the police measures which are judged necessary to prevent any one from dealing in unwholesome meats, eatables and beverages.*

ART. 240. *Violations of the regulations prescribed by Art. 113 and 114 to prevent the sale of unwholesome meats, foods, eatables and beverages, are punished by a fine not to exceed 60 francs or by an imprisonment, if necessary, not to exceed 15 days, unless the case falls within Art. 145, 146 and 150 of the Penal Code.*

In case of a renewal of the offense, the maximum of the fine and of the imprisonment may be doubled.

Considering the decree of the Grand Conseil, dated May 10, 1881 revising the aforesaid articles;

Considering finally Art. 17, figure 2, of the law of May 18, 1876, on the attributes and the competence of the communal authorities; Decree:

ART. 1. The sale of beverages and of other alimentary substances is placed under the surveillance of the police.

ART. 2. This surveillance has for its object to prevent the sale of injurious beverages and foods, as well as of those articles which, excluding by their nature the idea of a manufacture, are not offered to the public in their natural state or which, in the manipulations to which they have been submitted, have been falsified by the addition of foreign substances.

ART. 3. The surveillance prescribed by the two preceding Articles is exercised, in each commune, by the Municipality, under the control of the Department of the Interior, (Bureau of Sanitary Police).

ART. 4. It is applicable especially to the following articles: Bread and flours, meat, pork, milk, coffee, chocolate, tea, sugar, fruits, wine, beer, other alcoholic beverages and aerated waters.

ART. 5. The Municipalities must make each time they judge it proper, and at least twice per annum, the inspection of bakers', butchers', dairy establishments, pork and spice warehouses, markets and public establishments intended for the retail sale of beverages, in order to assure themselves of the wholesomeness of the foods and beverages which are there retailed and of the absence of all falsifications of the character of those which are prescribed by Art. 2 above.

The result of these inspections will be reported to the Préfet of the district.

The preceding provisions do not derogate from the general and special provisions actually in force on the sale of foods and beverages.

ART. 6. The Department of the Interior may also order the inspection of the establishments mentioned in Art. 5 each time it deems it necessary.

This inspection will be performed, either by the agents of the municipal police, or by the special deputies.

ART. 7. A special inspection will be ordered when the local authorities or the Department of the Interior receives a complaint or a denunciation against a dealer in beverages or in alimentary substances.

ART. 8. The dealers in beverages or in foods are obliged to remit, gratuitously, to the official charged with police powers, the samples judged necessary to permit of examination.

ART. 9. The chemical or microscopical examination judged necessary in order to make sure of the unwholesomeness or of the falsification of the beverages and commodities for food, are undertaken at the Cantonal School of Pharmacy.

ART. 10. When there are reasons to believe that a commodity or a beverage is unwholesome or has been submitted to a falsification of the character of those mentioned in Article 2, the local police authorities must order its sequestration and cause it to be examined by an expert.

For this purpose, there is taken out two samples of the beverage or of the food to be examined, which are placed under seals in the presence of the dealer or of his representative, who may also affix his seal thereto. One of the samples is forwarded to the expert, and the other is preserved on deposit by the authority which orders the technical examination.

ART. 11. If a chemical or microscopical analysis, or any other operation of that character, is judged necessary, the sample intended for the technical examination is addressed to the School of Pharmacy, at Lausanne, in order there to be analyzed.

ART. 12. The expert mentioned in Art. 9, or the School of Pharmacy, will forward with the briefest delay possible, to the police authorities, the written report of his examination and his advice on the question of determining whether the beverage or the commodity examined is falsified or unhealthy.

ART. 13. If the beverage or commodity examined technically is not recognized as unhealthy or falsified in the sense heretofore stated, the sequestration is removed and the expense of the technical examination remains to the charge of the State.

If it is recognized as unhealthy or falsified, its destruction may be ordered by administrative method.

The dealer, if he has knowledge of its unwholesomeness or its falsification, is liable to the penalties imposed by Articles 145, 146, and 150 of the Penal Code, and if he was ignorant of them, he is punished for violation of the present decree, conformably to Article 240 of the law on sanitary organization.

In either case he is charged with the costs of the technical examination and of the criminal prosecution, and if he is the proprietor of an establishment intended for the retail sale of beverages, the license may be taken away from him by virtue of Art. 57 of the law of January 9, 1868.

The result of the technical examination is affixed to the public post of the commune and may, besides, by decision of the Council of State, be inserted in the *Feuille des avis officiels*.

ART. 14. Private individuals who desire to have any beverages or articles of food analyzed, may apply for this purpose to the Cantonal School of Pharmacy.

A tariff decreed by the Council of State will fix the fees to be collected for these analyses.

ART. 15. The present decree, which shall go into effect from the date of its promulgation, abrogates and replaces that of July 7, 1877.

Given under the seal of the Council of State, at Lausanne, the 19th of July 1881.
(The above decree is under advisement for revision.)

DECREE OF MAY 13, 1886, CONCERNING THE SALE OF ARTIFICIAL HONEY.

The Council of State of the Canton of Vaud, Considering the advice of the Department of the Interior,

Considering Article 68 of the Law of May 13, 1886 on sanitary organization, Decree:

ART. 1. It is forbidden to sell under the name of honey (with or without qualifying) all products other than *genuine bees honey*.

ART. 2. Every violation of the provisions of this Decree is punished conformably to Article 249 of the Law of March 13, 1886, on sanitary organization.

ART. 3. The present Decree shall be printed, published and posted, in order to be executory from and including the first of June 1886.

Given under the seal of the Council of State, at Lausanne, the 13th of May 1886.

DECREE OF MAY 2, 1887 CONCERNING BEER PUMPS.

*The Council of State of the Canton of Vaud, Considering the advice of the Department of the Interior ;
Considering Art. 68, 69, and 275 of the law of March 13, 1886, on sanitary organization,
Decree :*

ART. 1. Every person who wishes to establish a pressure apparatus for the retailing of beer must request the consent for it from the Municipality of the commune in which the apparatus will be established.

ART. 2. The Municipal authority will proceed to inquiry in regard to the kind of apparatus and the inconveniences which it may present on the score of public health. The result of the inquiry, to which the advice of the Municipality must be added, is addressed to the Préfet of the district, who will transmit it, with his observations, to the Department of the Interior, Service of Sanitary Police, which accords or refuses the consent.

ART. 3. Among the duties of the communal authorities will be annually to inspect the beer pumps. Such inspection may, at all times, be ordered by the Department of the Interior.

ART. 4. When the inspections allow of proving that the apparatus no longer fulfills the conditions desirable for salubrity or that it is not maintained in a state of sufficient cleanness, the consent granted is revoked by the Department of the Interior, and if there is delinquency on the part of the dealer in beer, all new consent shall be refused him.

ART. 5. All violations of the present decree will besides be punished conformably to the provisions of Art. 249 of the law of March 13, 1886 on sanitary organization.

ART. 6. The decree of May 8, 1886, concerning beer pumps is revoked.

ART. 7. The present decree shall be printed, published and posted in order to be executory from the date of its publication.

Given, under the seal of the Council of State, at Lausanne, the 2d of May 1887.

FRANCE.

[Translated from the Journal Officiel of July 14, 1889, containing the debate on the bill in the Chamber of Deputies.]

LAW TO INDICATE TO THE CONSUMER THE NATURE OF THE PRODUCT SOLD FOR CONSUMPTION UNDER THE NAME OF WINE AND TO PREVENT FRAUDS IN THE SALE OF THIS PRODUCT.

ART. 1. No one shall be able to dispatch, sell or place on sale under the name of wine a product other than that derived from the fermentation of fresh grapes.

ART. 2. The product of the fermentation of the marcs of fresh grapes with the addition of sugar and water; the mixture of this product with wine, in whatever proportions that this may be, shall only be able to be dispatched, sold or placed on sale under the name of "Vins de sucre."

ART. 3. The product of the fermentation of dried grapes with water shall only be able to be dispatched, sold or placed on sale under the name of "Vins de raisins secs;" this shall also apply to mixtures of this product, whatever may be its proportions, with wine.

ART. 4. The butts or receptacles containing any "vins de sucre" or "vins de raisins secs" must bear in large characters: Vins de sucre, Vins de raisins secs.

The books, invoices, way-bills, bills of lading must contain the like designations, according to the nature of the product delivered.

ART. 5. The transportation vouchers accompanying the shipment of wines, of "vins de sucre," of "vins de raisins secs," must be of special colors.

A ministerial order shall regulate the details of the application of this provision.

ART. 6. In case of a violation of the above Articles, the offenders shall be punished by a fine of from 25 to 500 francs and by an imprisonment of from ten days to three months.

Article 463 of the Penal Code shall be applicable.

In case of a renewal of the offense, the penalty of imprisonment shall always be imposed.

The courts may order, according to the gravity of the case, the publication in the journals and the posting, in the places which they shall indicate, of the sentence of condemnation at the cost of the condemned.

ART. 7. Every addition to wine, to "vin de sucre," to "vin de raisins secs," either at the time of fermentation, or afterwards, of the product of the fermentation or of

the distillation of figs, carob beans, mowra flowers, bell flowers, rice, barley and any other sugar-containing materials, constitutes the falsification of food commodities prescribed by the Law of March 27, 1851.

The provisions of this law are applicable to those who falsify, detain, sell or place on sale the food commodity knowing that it is falsified.

The falsified food commodity shall be confiscated by application of Article 5 of the said law.

(This law was approved by the President August 14, 1889.)

FOREIGN LAWS AND REGULATIONS ON OLEOMARGARINE.

(Continued from page CLXXXIV, 1888 Report of the Commissioner.)

RUSSIA.

[Translated from *Revue Internationale des Falsifications*, Vol. II.]

At its last session on the 16/28 of June last, 1889, preceding the Summer vacation, the Municipality of St. Petersburg published an ordinance concerning the trade in margarine, as follows:

1. The name "Margarine" designates all artificial products, whatever may be their quality, containing any fat not derived from milk.

2. It is forbidden to sell margarine under any other name.

3. The places, where margarine is sold, must be provided with signs, placed in such a manner that one can not but see them and containing the inscription in white characters on a red ground: "Sale of Margarine." Likewise the vessels, boxes or pots in which margarine is sold must bear the designation in red characters distinctly visible that they contain margarine. The same prescription applies to the papers, boxes or baskets in which the merchandise is dispatched.

4. It is absolutely forbidden to sell any margarine in the warehouses or shops where natural butter is sold.

NETHERLANDS.

[Translated from *Revue Internationale des Falsifications*, Vol. III.]

LAW OF JUNE 23, 1889, CONCERNING THE SUPPRESSION OF FRAUD IN THE TRADE OF BUTTER.

ART. 1. Within the meaning of this law butter is a fat, in which there are found no other substances than those derived from milk, with the exception of salt and of coloring matter. The butter substitute is a fat, not being of butter, but having the appearance of it and suited to replace it.

ART. 2. It is forbidden to sell a butter substitute, or to have it in a warehouse, shop or in any other public place whatever intended for sale, if the package or, in its absence, the product itself does not bear in distinct characters the designation of margarine. If the merchandise is not prepared with oleo-margarine, the product must be indicated as a substitute.

ART. 3. The functionaries designated by Art. 8 (No. 1 to 6) of the Penal Code, the marshalsea and all police functionaries are charged with seeking after the violations of the present law.

ART. 4. The shops or other public places intended for the trade, where are found butter or other products which may replace it, are accessible to the functionaries mentioned in the preceding Article, even if any one refuses them the entry. These functionaries must be admitted from 8 o'clock in the morning to 8 o'clock at night, Sunday excepted.

If the shop or other public place is only accessible by passing through a residence, the functionaries can not enter therein without the consent of the inhabitant. In this case an authorization in writing by the judge of the district or by the burgomaster is requisite for them; on the demand of the inhabitant, they must show him this document. If the entry is made under these circumstances, a written report must be drawn up within two days and a copy of it forwarded to those whose threshold has been crossed.

ART. 5. The functionaries mentioned in Article 3 have the power to withdraw samples of butter which any one offers for sale in the shops and other public places. They may also take samples of butter, if the purchaser has already taken possession of the merchandise outside of the shop, etc. This power does not exist, if the merchandise is not butter, but a substitute for this product and designated as such according to the provisions of Article 2.

On the demand of the proprietor of the butter, the functionary who takes a sample must refund its value.

ART. 6. The samples mentioned in the preceding Article are sealed by the functionaries; they forward them without delay, accompanied by a written statement to the competent functionary of the Public Ministry. The chemist submits them to an examination of which the remuneration is fixed in advance.

The interested party has the right to affix his proper seal on the samples taken as well as placing his signature on the paper, on which the seal of the functionary is found. This action must be mentioned in the written report.

ART. 7. Every violation of any one of the provisions contained in Article 2 of the present law, is punished with an imprisonment of two months at the most or by a fine of 200 florins at most; and in case of a renewal of the offense within the space of less than a year, the punishment may be raised to an imprisonment of four months at most or to a fine of 400 florins at most.

He shall not be punished who proves, in case of the violation of Article 2, first paragraph, that he had bought the merchandise in good faith as natural butter.

ART. 8. In case of condemnation, the judge may order the publication of the sentence, either entirely or by extracts at the expense of the condemned.

ART. 9. The actions to which the present law inflicts punishments are likewise contraventions.

I have the honor to be, very respectfully,

JOHN W. MASON,
Commissioner.

HON. WILLIAM WINDOM,
Secretary of the Treasury.

(No. 4.)

REPORT OF THE COMPTROLLER OF THE CURRENCY.

DEPARTMENT OF THE TREASURY,
OFFICE OF COMPTROLLER OF THE CURRENCY,
Washington, D. C., December 2, 1889.

SIR: In compliance with the provisions of section 333 of the Revised Statutes of the United States, I have the honor to submit for the consideration of Congress the twenty-seventh annual report of the Comptroller of the Currency, covering the operations of this Bureau for the year ended October 31, 1889.

During this period a fair degree of prosperity has attended the operations of the associations belonging to the national banking system, and in every department, excepting that of circulation, a gratifying increase in volume of business is exhibited.

The number of banks now in operation is greater than at any former period, and the additions made during the year have exceeded the average of the twenty-seven years since the inauguration of the system.

The withdrawals for purpose of liquidation have not been numerous, and the number becoming insolvent has been conspicuously small. A satisfactory increase is observed in the totals of capital stock, surplus fund, and undivided profits. These three items exhibit the real investments of the shareholders. An increase in deposits is met by a corresponding extension in the line of loans and discounts. The earnings and dividends have been satisfactory to the stockholders when compared with the net returns from money invested in other enterprises.

In a general way it may be said that, considered as banks of discount and deposit, the associations under the supervision of this Bureau have successfully met the requirements of the several communities in which they are located, and kept pace in growth, strength, and enterprise with the general prosperity which has attended business operations as a whole during the twelve months just closed. No change was made by Congress during its last session in the law regulating the organization of new banks.

Within the year 211 banks have been organized, having an aggregate capital of \$21,240,000. United States interest-bearing bonds amounting to \$4,378,550, were by them deposited with the Treasurer of the United States in trust, to secure the redemption of circulating notes. The number of banks in existence October 31, 1889, was 3,319, having in capital stock \$620,174,365, bonds deposited to secure circulation \$145,668,150, and bank-notes outstanding \$202,023,415, including \$71,816,130 represented by lawful money deposited to redeem circulation still outstanding.

The following table gives the number of banks organized during the year ended October 31, 1889, in each State and Territory, with their aggregate capital, bonds, and circulation:

States and Territories.	No. of banks.	Capital.	Bonds deposited.	Circulation issued.
Texas	36	\$3,200,000	\$892,550	\$595,395
Pennsylvania	16	1,450,000	328,750	294,075
Nebraska	16	1,095,000	268,750	242,055
Washington	13	1,360,000	315,000	283,500
Missouri	12	3,250,000	287,500	258,750
Kansas	10	635,000	158,750	142,875
Kentucky	9	1,425,000	281,250	253,125
Colorado	7	900,000	187,500	168,750
Iowa	7	600,000	150,000	135,000
Illinois	6	425,000	106,500	95,850
New Jersey	6	450,000	113,000	101,700
Alabama	5	375,000	94,500	85,050
Tennessee	5	400,000	100,000	90,000
Oregon	5	250,000	62,500	56,250
Georgia	4	200,000	50,000	45,000
Virginia	4	300,000	75,000	67,500
Massachusetts	4	300,000	75,000	67,500
Minnesota	4	250,000	62,500	56,250
Michigan	4	300,000	75,000	67,500
Ohio	4	800,000	130,000	117,000
Dakota	4	200,000	45,750	39,375
New York	3	315,000	79,000	71,100
Wisconsin	3	250,000	62,500	56,250
Montana	3	225,000	57,500	51,750
Maryland	3	225,000	56,250	50,625
Indiana	2	150,000	37,500	33,750
California	2	325,000	68,750	61,875
Maine	2	350,000	82,500	56,250
Louisiana	2	260,000	65,000	58,500
New Hampshire	2	125,000	31,250	28,125
North Carolina	1	150,000	37,500	33,750
Florida	1	50,000	12,500	11,250
District of Columbia	1	200,000	50,000	45,000
West Virginia	1	50,000	15,000	13,500
Connecticut	1	50,000	12,500	11,250
Idaho	1	50,000	12,500	11,250
Arkansas	1	50,000	12,500	11,250
Utah	1	250,000	50,000	45,000
	211	21,240,000	4,378,550	3,912,975

The location of these new associations is a matter of much interest, as tending to show that local prejudices are giving way, and that the increase is most conspicuous, proportionately, in the States and Territories toward which emigration is now chiefly tending, without reference to other conditions which have heretofore operated unfavorably to the growth of the system. Texas, with 36 banks, leads all the others in respect to the number organized, but is exceeded by the State of Washington, with 13 banks, if we take into consideration their relative populations. The increase apparent in Pennsylvania is also worthy of remark, as the addition of 16 banks makes a total of 328, the largest number in any State. Massachusetts still leads in point of capital stock, and New York in respect to deposits and volume of business. If population be considered, the State of Massachusetts will be found to have also the largest amount of capital invested in national banks per capita, closely followed by the new State of Montana.

A consideration of the facts developed by this, and the tables found in subsequent pages of this report, seems to verify the statement that the system, established by the national bank act, is not only adapted to the changed conditions developed by the lapse of a quarter of a century, but it is also suited to the wants of the inhabitants of widely separated States, living under varied social conditions, and transacting business in accordance with customs as dissimilar as climatic and race differences can produce upon this continent.

The States now affording the most cordial support to the system are conspicuous among those whose citizens are chiefly interested in the pursuits of agriculture, mining, manufacturing, and commerce, respectively.

The five leading States in point of accessions numerically, during the year, are Texas, Pennsylvania, Nebraska, Washington, and Missouri. The five severally containing the largest number of active banks are Pennsylvania, New York, Massachusetts, Ohio, and Illinois. The five ranking highest in point of capital stock are Massachusetts, New York, Pennsylvania, Ohio, and Illinois. Those showing the largest average per capita of capital stock, based on an estimate of present population, are Massachusetts, Montana, Rhode Island, Connecticut, and New York. All rank in the order named. These comparisons are made to show how completely the banks operating under national authority have become incorporated into the financial systems of all the States, and how well adapted they are to perform the functions of commercial banks under the varied conditions existing within the extreme limits of the national domain.

The following table exhibits the number of banks organized, failed, and liquidating, and the net increase numerically each year since 1863.

NUMBER AND AUTHORIZED CAPITAL OF BANKS ORGANIZED AND THE NUMBER AND CAPITAL OF BANKS CLOSED IN EACH YEAR ENDED OCTOBER 31 SINCE THE ESTABLISHMENT OF THE NATIONAL BANKING SYSTEM, WITH THE YEARLY INCREASE OR DECREASE.

Year.	Organized.		Closed.				Net yearly in-crease.		Net yearly de-crease.	
			In liquidation.		Insolvent.					
	No.	Capital.	No.	Capital.	No.	Capital.	No.	Capital.	No.	Capital.
1863.....	134	\$16,378,700	---	---	---	---	134	\$16,378,700	---	---
1864.....	453	79,366,950	3	---	---	---	450	79,366,950	---	---
1865.....	1,014	242,542,982	6	\$330,000	1	\$50,000	1,007	242,162,982	---	---
1866.....	62	8,515,150	4	650,000	2	600,000	56	7,365,150	---	---
1867.....	10	4,260,300	12	2,160,000	6	1,170,000	---	930,300	8	---
1868.....	12	1,210,000	18	2,445,500	4	410,000	---	---	10	\$1,645,500
1869.....	9	1,500,000	17	3,372,710	1	50,000	---	---	9	1,922,710
1870.....	22	2,736,000	14	2,550,000	1	250,000	7	---	---	64,000
1871.....	170	19,519,000	11	1,450,000	---	---	159	18,069,000	---	---
1872.....	175	18,988,000	11	2,180,500	6	1,806,100	158	15,001,400	---	---
1873.....	68	7,602,700	21	3,524,700	11	3,825,000	36	253,000	---	---
1874.....	71	6,745,500	20	2,795,000	3	250,000	48	3,700,500	---	---
1875.....	107	12,104,000	38	3,820,200	5	1,000,000	64	7,283,800	---	---
1876.....	36	3,189,800	32	2,565,000	9	965,000	---	---	5	340,200
1877.....	29	2,589,000	26	2,539,500	10	3,344,000	---	---	7	3,294,500
1878.....	28	2,775,000	41	4,237,500	14	2,612,500	---	---	27	4,075,000
1879.....	38	3,595,000	33	3,750,000	8	1,230,000	---	---	3	1,385,000
1880.....	57	6,374,170	9	570,000	3	700,000	45	5,104,170	---	---
1881.....	86	9,651,050	26	1,920,000	---	---	60	7,731,050	---	---
1882.....	227	30,038,300	78	16,120,000	3	1,561,300	146	12,357,000	---	---
1883.....	262	28,654,350	40	7,736,000	2	250,000	220	20,668,350	---	---
1884.....	191	16,042,230	36	3,647,250	11	1,285,000	150	11,109,980	---	---
1885.....	145	16,938,000	85	17,856,590	4	600,000	56	---	---	1,518,590
1886.....	174	21,358,000	25	1,651,100	8	650,000	141	19,056,900	---	---
1887.....	225	30,546,000	25	2,537,450	8	1,550,000	192	26,458,550	---	---
1888.....	132	12,053,000	34	4,171,000	8	1,900,000	90	5,982,000	---	---
1889.....	211	21,240,000	41	4,316,000	2	250,000	168	16,674,000	---	---
Total.....	4,148	626,513,182*	700	98,896,000	130	26,208,900	3,387	515,653,782	69	14,245,500
Deduct de-crease.....	---	---	---	---	---	---	69	14,245,500	---	---
Total net in-crease.....	---	---	---	---	---	---	3,318	1501,408,282	---	---

* One bank restored to solvency, making 3,319 going banks.

† The total authorized capital stock on October 31, was \$620,174,365; the paid-in capital, \$617,723,447, including the capital stock of liquidating and insolvent banks which have not deposited lawful money for the retirement of their circulating notes.

In the foregoing table it will be seen that the net increase in the number of associations during the year, after deducting the failed and liquidating, is 163, as compared with 90 the previous year, and 110 as compared with the average of the preceding ten years. This exhibit taken alone would indicate a very satisfactory condition; but other facts must be taken into consideration before it can be definitely determined whether or not the growth of the system has kept pace with the increased demand for banking facilities.

The Comptroller has taken some pains to ascertain as to the total number of accessions to the banking systems of the country during the past ten years, with a view to a comparison of the ratio of growth of the three classes known as national banks, State banks, and private bankers.

The data thus obtained are unofficial, in respect to banks other than national, and somewhat meager and unsatisfactory. It seems quite certain, however, that organizations under State statutes are proportionately increasing.

This tendency is not attributable to changes which have taken place in Federal legislation, nor to loss of prestige on the part of banks belonging to the national system. Neither is it due to more favorable enactments recently on the part of the legislatures of the various States.

It appears to be attributable to a change of conditions which threatens the growth and permanency of the entire national banking system. The latter must keep pace with the growth of the nation, or pass into a state of stagnation and decay. If good, means should be taken to remove all obstacles to its progress; if bad, the law authorizing the organization of new associations should be promptly repealed.

Is it not the duty of Congress at this time to settle the important questions involving the prosperity and perpetuity of the most extensive, complete, and successful banking system that has ever existed in any country? Is it not true that the present system has served the people more acceptably than the State institutions which covered the field prior to 1863? Has any other ever furnished such complete security to depositors, such low rates of interest to borrowers, and such prompt, reliable, and cheap service in the way of collections and exchanges? Has any other ever furnished a superior circulation to the people, a more effective line of agencies for facilitating the operations of the General Government, or has any done more to unify and harmonize the financial interests of all portions of the country? Has not the wisdom of those who framed the national-bank act been vindicated, and have not the expectations of the founders been more than realized?

The necessities of the Government in the earlier years of the late conflict developed the fact that the State banks then in existence were not at all adapted to the requirements at such a time of either the people or the nation, and previous experience had demonstrated their inadequacy in prosperity and peace. So it is not surprising that plans looking to a more complete system should have been early considered by those charged with the management of the national Treasury.

The Hon. Salmon P. Chase, in his report as Secretary of the Treasury, in December, 1861, in discussing the principal provisions of the proposed national-bank act and the probable advantages to be derived therefrom, used the following language:

Its principal features are, first, a circulation of notes bearing a common impression and authenticated by a common authority; second, the redemption of these notes by the associations and institutions to which they may be delivered for issue; and third, the security of that redemption by the pledge of United States stocks, and an adequate provision of specie.

In this plan the people, in their ordinary business, would find the advantage of uniformity in currency; of effectual safeguard, if effectual safeguard is possible, against depreciation; and of protection from losses in discounts and exchanges; while in the operations of the Government, the people would find the further advantages of a large demand for Government securities, of increased facilities for obtaining the loans required by the war, and of some alleviation of the burdens on industry through a diminution in the rate of interest, or a participation in the profit of circulation, without risking the perils of a great money monopoly. A further and important advantage to the people may be reasonably expected in the increased security of the Union, springing from the common interest in its preservation, created by the distribution of its stock to associations throughout the country, as the basis of their circulation.

It will be observed that, while the needs of the Government as a borrower at that time were great, and its purpose to provide funds for the conduct of the war paramount, the projectors of the national banking system anticipated other and important benefits to accrue from the adoption of the measure under discussion. The people individually and collectively were expected to realize advantages that were fully understood and clearly stated.

From the above quotation it will be seen that the successful establishment of the new system was expected to result in—(1) A large demand for Government securities. (2) A uniform currency, guarded, as far as practicable, against depreciation. (3) Protection from losses in discount and exchanges. (4) Diminution in the rates of interest. (5) Increased security of the Union.

DEMAND FOR GOVERNMENT SECURITIES CREATED.

The national-bank act was passed at a time when the General Government was engaged in the prosecution of a great war and was of necessity a borrower of immense sums. The desire on the part of the then Secretary of the Treasury to open a new market for the bonds of the United States was most conspicuous among the causes which led to its enactment. A successful inauguration of the system could be obtained only by offering such advantages as would induce private bankers, and those operating under State charters, to organize under the national-bank act, and become subject to its provisions.

The movement in this direction for a time was very slow, for it subjected the new associations to many unwelcome restrictions and visitations, and gave a degree of publicity to their operations which was then looked upon with disfavor by many bankers who were entitled to public confidence and by all who were not.

The obscurity which had hitherto surrounded the transactions of corporations and firms holding themselves forth as bankers was to be in a large degree dispelled by the publicity of the new system, and depositors afforded an opportunity to learn the exact capital employed by the institution favored with their accounts. They were to be able to inform themselves as to the amount and, in a general sense, as to the character of the resources which were relied upon to furnish funds for the repayment of depositors. Those who, as bankers, were operating with insufficient capital or none at all, those who were employing their deposits in such a way as to incur large risks at high rates of interest, those who were diverting the funds of which they were the temporary custodians into speculative channels or were themselves excessive borrowers—in short, all those who were conducting their banking operations in violation of those salutary rules which the experience of centuries has evolved and formulated, were inclined to look with great disfavor upon the national system.

So also those banks which had become conspicuous for their conservative and successful management were reluctant to abandon the form of organization under which disaster had been averted during periods of great financial danger and distress, and permanent success achieved.

Thus the first impulse of nearly all engaged in banking, the weak and the strong, the foolish and the wise, the reckless and the conservative, was to oppose the formation of associations under the national-bank act.

Chief among the influences which caused the banks and bankers of the country to assume a more favorable attitude toward the system was the gain to be derived by the new associations by reason of the power to issue circulating notes. Those possessed of moneyed capital are proverbially timid, and no class of men engaged in active business are more indisposed to favor innovations than those engaged in banking. Hence it was futile to hope for a general conversion of the banks operating under the liberal charters granted by the legislatures of the several States into associations subject to the stringent provisions of the national-bank act, unless substantial inducements could be offered by way of increased profits. The gain incident to the right to issue circulating notes proved sufficient for the purpose, when coupled with the tax of 10 per cent. imposed by Congress upon the circulation of the State banks.

At this time, and for several years thereafter, this right was valuable to the national banks on account of their ability to purchase at par the 6 per cent. bonds of the United States, which they were permitted to deposit as security for note-issues. The interest on these bonds was paid in gold coin, and the latter brought a high premium in the depreciated paper money then current.

This valuable franchise conferred upon the national banks as a class, unsought and in fact resisted, was deemed necessary to the successful establishment of the new system, and a sufficient excuse, if any was needed, for the bestowal of this privilege was, in the judgment of Secretary Chase and his advisers, found in the necessities of the Government as a borrower.

So rapid and general was the change from the old systems to the new that 1,513 national banks were in operation on October 2, 1865, possessing a capital, including surplus and undivided profits, of \$464,220,864, owning United States bonds to the amount of over \$400,000,000. In addition to the United States bonds taken by the newly established banks and deposited as security for the redemption of their circulating notes, large amounts of these securities were subscribed for and carried as investments, and were also held for sale to the patrons of the various associations. Thus the latter became not only the creditors but the agents of the Government for the placing of its interest-bearing obligations, and were the means of widely distributing and popularizing the various issues as they appeared, in this manner replenishing the coffers of the Treasury without dangerously diminishing the volume of currency in the great commercial cities, or producing an unwholesome contraction of loanable funds at the principal financial centers.

Throughout the entire period of the creation and refunding of the public debt, which followed the successful inauguration of the national system, its associations rendered valuable aid to the Government. At a later date when resumption was determined upon, their support and co-operation was of very great value in preparing for, inaugurating, and maintaining specie payments.

It is not the purpose of the Comptroller to unduly magnify the value of the services rendered by those then charged with the management of national banks, but to recall the facts of history in vindication of the wisdom of those who were chiefly responsible for the existence of the system, and to remind those upon whom has been devolved the duty of making laws for the nation that an agency so potent for good in the years of financial trial should now have such consideration and relief as will result in its perpetuation, so that its services can again be at command if similar financial exigencies should arise in the future.

It would in this connection be profitable to consider what would have been the increased power for good in case the national banks in operation in 1865 had been in existence in 1861.

UNIFORM CURRENCY.

The circulation issued to and by the associations thus created possessed the advantages predicted by its authors. It has been uniform in every essential particular, uniform in its appearance, in its security, in its method of redemption, and in its equivalency to lawful money at all times and in all places within the territorial limits of the United States. Those who are conversant with the heterogeneous character of the bank circulation in use prior to 1861 will be able to comprehend the advantages resulting from this uniformity. The currency taxed out of existence was open to most serious objections. The banks organized under the laws of the several States were permitted to issue notes dissimilar in appearance, in the amount and value of the securities pledged for their redemption, and in the mode and cost of converting the various issues into lawful money. The hindrances and losses imposed upon the conduct of all business by reason of a mixed circulation of this character were very serious, but are of necessity imperfectly understood by the present generation, which has been favored with a circulation "bearing a common impression, authenticated by a common authority, and secured by the pledge of United States stocks."

The note-issues last described have so fully met the requirements of a commercial people that a return to the use of paper money, to be issued under State authority, is highly improbable, if not quite impossible. Whatever change may take place in the paper circulation of this country, it seems clear that no plan can secure the support of the people of this country which is not national in its character. The steady extinguishment of the public debt and the consequent decrease in the volume of securities available as a basis for national bank notes, indicate the ultimate withdrawal of the latter unless the payment of United States bonds is arrested by the operation of forces not now apparent. Even now the necessary purchases of the Secretary of the Treasury, added to the ordinary demand for securities of this class, have advanced the premium on United States bonds to such an extent as to leave no profit to the banks on account of circulation. A lower range of premiums on present issues of bonds can be brought about only by increasing the supply or diminishing the demand. An increased supply is not possible under present conditions, and a diminished demand on the part of the general public is not to be expected.

The national banks and the United States Treasury are, however, the principal factors in maintaining and advancing premiums, and a falling off in the requirements of either would tend toward lower prices. Any legislation tending to bring the revenues of the Government nearer to its necessary and proper expenditures would necessarily diminish the demand for bonds. A reduction of the minimum amount of bonds re-

quired to be deposited by national banks as security for circulating notes would have a like effect.

It is well known that a prejudice has always existed in a greater or less degree against national banks on account of their possessing the power to issue notes for circulation. Other objections have been urged, but with very little effect upon the public mind. The activity of those inimical to the system was most conspicuous when the profits resulting from circulation were largest, and hence has now almost entirely disappeared. All have come to understand that the right to issue notes was not necessary to the success of the banks, and was conferred upon them under the plea of public necessity and not as a class privilege. It has never been claimed by those in the conduct of these associations that they were entitled to any privileges at variance with the public good. Neither is it deemed just nor wise to now lay upon them the burden of a circulation which yields no profit to the banks, unless such action is necessary to the welfare of the people.

DISCOUNT AND EXCHANGES.

The currency furnished by the national banks and by the Government itself has been chiefly distinguished for its uniformity in all essential qualities, among which absolute security and redemption at commercial centers without cost or discount are most valuable. The effect upon charges for discount and exchange has been very beneficial to those engaged in any form of commercial or industrial activity directly and indirectly, in almost equal degree, to all classes of consumers. This reduction has been greatly facilitated and increased by the general establishment of banks under national authority, having ample capital, and conducted for the most part by intelligent and experienced officers. The value of a complete system of such agencies, located at every local trade center, available for collection of checks, drafts, and bills, furnishing prompt and reliable service, and at uniform and moderate cost, in the liquidation of all forms of bank and commercial credits, can not be overstated. The saving to the people of the United States by reason of reduction in rates of discount and exchange has never been fully understood or appreciated. It would be interesting to know its extent, but no reliable data are at hand upon which to base even a reliable estimate. It is quite probable, however, that it would exceed in amount the entire sum received as interest on the United States bonds deposited to secure circulation by all the national banks since the establishment of the system. Comptroller Knox, in his report for 1878, used the following language:

Few persons have a just conception of the many advantages possessed by a homogeneous currency, fully secured, the issue of a single system, redeemable at a common point, and exempt from the discount occasioned by an irregularity of value in different localities. Great pains have been taken to obtain an estimate of the amount of exchange issued annually upon New York by the Western and Southern States. The amount drawn upon New York alone is estimated at nearly \$3,000,000,000 annually; and it probably will not be an exaggeration to say that not less than \$4,000,000,000 are annually drawn in exchange by the West and South upon the East. The amounts drawn upon each other by the banks in the commercial cities and States of the East is also great. In 1859 the average cost of Southern and Western exchange upon New York was not less than from 1 to 1½ per cent. If this latter rate should be restored, the cost of exchange alone would be \$60,000,000 annually; while if the rate were but one-half of 1 per cent., which was the current rate in the State of New York in the year 1860, a loss in exchange of \$20,000,000 annually would ensue, to say nothing of the loss upon the issue of the banks not properly organized.

It is quite probable that the estimate made by my predecessor was too low rather than too high. It is well known that the increase in

volume of business is in a greater ratio than that of population, and Mr. Knox's estimate was made eleven years ago.

Modern improvements in the construction of railroads and steam-ships, have so shortened time and reduced rates that the inhabitants of all the continents have been brought into more intimate relations. The telephone and telegraph have so facilitated correspondence that time has been practically annihilated. The tendency toward consolidation apparent in all systems which serve the public is the outgrowth of a new principle which is entering into the development of all economic forces. Uniformity and unity are now the conspicuous tendencies of the times. The marvelous growth of our country in the products of the farm and the factory makes necessary a wider range of commercial activity and a broader field for the distribution of commodities. All these extensions of trade relation emphasize the importance of reducing to the minimum the cost of converting local indebtedness into the form of funds available at commercial centers. To this end no impediments should be allowed to prevent the growth of the national banking system.

DIMINUTION IN RATES OF INTEREST.

A reduction in current rates of interest was expected to result from the successful introduction of the national system. That this was greatly to be desired is fully understood by those conversant with the situation prior to 1863. The wonderful expanse of country known as the Mississippi Valley, unsurpassed in fertility, but destitute of all the modern agencies and appliances necessary to the development of its wonderful natural resources, was making rapid strides in point of population and material progress. The Pacific States, and the Territories lying immediately east of the coast range, were attracting the more hardy and adventurous emigrants, and great numbers were passing through the wonderful prairies of the midland districts, unattracted by the opportunities there afforded, en route to the mining regions then but recently discovered.

These vast areas were just emerging from a state of nature and capital was needed to supplement and utilize the comparatively superabundant labor struggling at great odds and surrounded by disadvantages so well understood by those familiar with pioneer life. Capital, not abundant anywhere, was chiefly held by residents of New England and the Middle States. Timidity was then, in a more marked degree even than now, the most conspicuous characteristic of its possessors. Only in exceptional cases did they overcome this tendency to extreme caution and permit their loanable funds to find employment in that new region, where it could be invested so advantageously, with respect to both borrower and lender. This situation was greatly aggravated by the insecure character of the bank notes then constituting the chief circulation in most of the States west of the Alleghanies.

These issues were made by the authority of the various States, and therefore radically unlike in the value of the securities pledged for their ultimate redemption when any were required, and in the cost of their conversion into lawful money, or funds at par in Eastern cities. The discount to which they were subjected in conversion into New York city funds ranged from 1 to 5, and even 10 per cent., at the local banks where exchange was sold. Notwithstanding these adverse conditions, the advance in price of the real estate of the Western borrower was so rapid and his necessities so pressing that he gladly became a borrower at rates which would now be deemed ruinous.

It would be startling to the present generation of financiers if a true history of the transactions could be written covering the five years immediately preceding the passage of the national bank act. The interest burden imposed upon production was without a parallel. No reliable data are accessible respecting transactions outside of the larger cities. A careful consideration however of such facts as have been brought to my attention convinces me that the average rate of interest prevailing to-day, having in view all classes of loans and the entire country, is very little, if any, in excess of one-third the rate so prevailing thirty years ago. It is capable of demonstration that the United States Government can borrow at one-third the rate it was obliged to pay just prior to the time when Secretary Chase was engaged in preparing the report from which quotation has been made. To what extent the national banking system has been instrumental in this reduction of interest rates can only be estimated.

The business of every bank is to deal in money, and interest is its chief source of profit. Its capital, its circulation, and its deposits are the sources from which its loanable funds are derived. Interest rates are governed by the law of supply and demand. Every national bank increases the supply when it dedicates its capital to the business of loaning and discounting, when it takes out its circulating notes, and when it accumulates deposits. The latter, prior to their coming into possession of the bank, are necessarily unavailable for loans. It is composed of the working balances of merchants, manufacturers, and others engaged in active business, the surplus income of professional men, the unexpended wages of laborers, and the cash proceeds of the farmers' harvest. By far the greater part of these are sums held temporarily, awaiting the convenience of the owner, to be utilized in the settlement of accounts, in the purchase of property, or in the payment of current expenditures. Any agency which can bring these comparatively insignificant sums from their hiding places and consolidate them into a permanent fund available for loans certainly increases the supply.

That agency is most effective which, for any reason, possesses in the greatest degree the confidence of the public. And, again, the organization of national banks has been the most potent factor in bringing the lenders of the older into satisfactory relations with the borrowers of the newer States, to the great gain of all. Eastern capitalists have been induced to become stockholders in associations located in the sparsely settled States, where no other form of investment could tempt them. The extent to which this is true is not fully understood. For example, if the group of States known as Division No. 6 is taken, composed of Iowa, Minnesota, Missouri, Kansas, and Nebraska, it will be found that the capital of the 520 associations in operation there on June 30, 1889, is represented by 647,501 shares, of which 212,305 are held by non-residents, mostly located in the extreme east.

States.	No. of banks.	Shares held by non-residents.	Shares held by non-residents.	Aggregate number of shares.
Iowa.....	131	82,868	22,532	105,400
Minnesota.....	57	95,229	46,471	141,700
Missouri.....	39	24,046	5,264	29,310
St. Louis.....	5	32,591	19,409	52,000
Kansas City.....	10	28,813	39,187	68,000
St. Joseph.....	3	7,237	2,763	10,000
Kansas.....	162	80,516	50,575	131,091
Nebraska.....	107	60,825	16,175	77,000
Omaha.....	6	23,071	9,929	33,000
Total	520	435,196	212,305	647,501

In Division No. 8, comprising the States and Territories known as North Dakota, South Dakota, Idaho, Montana, New Mexico, Utah, Washington, Wyoming, and Arizona, it will be found that more than one-third of the total number of shares of national banks are held by non-residents; residents, 82,196 shares; non-residents, 47,654 shares.

Territories.	No. of banks.	Shares held by residents.	Shares held by non-residents.	Aggregate number of shares.
Dakota	59	19,483	18,517	38,000
Idaho	8	3,065	1,935	5,000
Montana	19	15,808	5,842	21,650
New Mexico	9	6,207	3,543	9,750
Utah	8	11,757	2,243	14,000
Washington	31	20,170	8,530	28,700
Wyoming	9	5,191	6,559	11,750
Arizona	1	515	485	1,000
Total	144	82,196	47,654	129,850

The facts here stated show conclusively that the national system has been of great service in localizing for use at obscure and distant points large sums of money which otherwise would not have found employment there.

Whatever opinion may be entertained in regard to the part borne by the national banks in bringing about so remarkable a diminution in the prevailing rates of interest, it is a matter of history that the reduction has been simultaneous with the growth of the system, and a fair consideration of all the facts leads the impartial investigator to the conclusion that it has been one of the most potent factors in bringing about the salutary results which are everywhere apparent.

INCREASED SECURITY OF THE UNION.

Secretary Chase was deeply impressed with the idea that anything looking to the preservation of the Federal Union should be encouraged. When he prepared his first report to Congress, from which I have quoted, the cords which had so long bound the States together were apparently giving way, and dissolution seemed possible, if not probable. In recommending the establishment of the national banking system he felt that he was about to strengthen those weakening ties, and his purpose to do so was expressed in unmistakable terms. No doubt he expected the system to long survive the war, and to become thoroughly established in all parts of the United States. Every association was to become the creditor of the nation to the extent of the bonds purchased, and every individual who received and disbursed the national currency was to become to a like extent pecuniarily interested in maintaining the value of the bonds pledged for its redemption. Nor was this all. The interchange of products between the States was expected to continue through all the years of the nation's life, creating a necessity for collecting agencies and banking facilities by way of loans and discounts arising out of those business relations, which a secure and uniform banking system would greatly aid to establish, and go far toward making lucrative.

UTILITY OF THE NATIONAL BANKING SYSTEM.

The Comptroller has thus called attention to the purposes and expectations expressed by Secretary Chase, in order that a proper conception might be had of the causes which led to the revolution which took place under his leadership in the banking affairs of the nation. The exigencies of the General Government were great at that time, and heroic

treatment necessary. Nothing less than what was deemed an absolute necessity could have induced any financier to attempt the overthrow of the various State systems which had been in operation, in one form or another, for more than a half century.

Jefferson has said, "The revenue of the State is the State." It is growing to be more and more true, as demonstrated by the results of modern warfare, that that nation is most formidable in war which can command the largest revenues and utilize its credit with the greatest promptness. The rapid extinguishment of our national debt, which has taken place since the close of the late war, has given the United States greater influence in its intercourse with other nations than any exhibition of strength which could have been made in the way of organizing armies, building navies, or constructing coast defenses. It is wise to remember that it may be impossible for this Government to always remain at peace with other nations, and that wise statesmanship will encourage a state of preparation adapted to every possible emergency. The present system of national banks is one of the agencies already created to our hand, which will be found very valuable should the United States again become a borrower. It was established only by great effort, and has attained its present power for good through a quarter of a century of severe trial. It is a national institution, deriving its authority and franchises from Congress and looking to the Federal courts for the vindication of its rights. It is under national supervision, direction, and protection, and yet in proper degree amenable to State and local authority. It is national in all essential qualities as well as in name. It was from the beginning clothed with the power to issue circulating notes, which were practically, if not in terms, guaranteed by the United States. As has been said earlier in this report, this franchise was not conferred as a favor to the banks, but to make a market for Government bonds, and to provide a bank-note circulation to take the place of the greatly inferior notes of State banks which had up to that time enjoyed a substantial monopoly, furnishing a currency insecure, unstable, of fluctuating value, and entirely untaxed by the national authority. The fact that the right of issue thus conferred upon the national banks subsequently proved of value should have excited no prejudice against them, and whatever unfounded feeling of this kind has heretofore existed, has now in a very large degree passed away.

The increasing popularity of the system is due somewhat to the dissipation of prejudices based upon misinformation as to the facts, but in a far greater measure to a general knowledge of the faithfulness with which it has served the whole people, not only in regard to the various interests discussed by Secretary Chase, but also as to all the great trusts committed to its care. It is a matter of congratulation that the record of the results attained has been so faithfully kept, and that the facts have had such wide dissemination through the reports of my predecessors for the past twenty-seven years. It will not be deemed indelicate for me to say that those reports have been conspicuously able and exhaustive, and in respect to comprehensiveness and accuracy of statistical information without a parallel among similar publications in any country.

The facts disclosed are worthy of careful consideration. Of the 4,148 associations which have entered the system, only 130 have become insolvent, or about 3.13 per cent. Of these, 30 have paid in full all proved claims, principal and interest, 6 have paid principal in full and interest in part, 13 have paid principal only, 45 have paid in part and 36 are not yet closed.

The total of claims proved against the 130 failed banks was \$53,374,660, upon which has been paid \$35,090,572, and assets remain undistributed valued at \$3,439,300, reducing the loss to creditors of failed banks for the entire system during twenty-seven years to \$14,844,988. This represents an annual loss of only \$549,807. The present gross liabilities of national banks by reason of deposits are \$1,947,335,106. Their average liabilities of this character for the past twenty-seven years have been \$985,614,815. It will be seen that the average annual loss is but .055 per cent. of the average annual deposits.

The Comptroller has no official data at hand as to recent losses by failures of banks other than national. In his report for 1879 Mr. Knox gives a statement of losses by reason of the failure of State and savings banks, and private bankers, for the three years ended January 1, 1879, which shows a total loss of \$32,616,661, and an average annual loss of \$10,872,220. This is in marked contrast with the average annual loss in the national system, the latter being based upon a very much larger capital and volume of business. It is unnecessary to attempt to demonstrate what is conceded on the part of all those well informed. Experience has established beyond controversy that no system has ever approached it in security furnished depositors. This security attaches to all forms of checks, drafts, certificates, etc., which are used for the transfer of bank credits, and which form about 95 per cent. of the actual currency of the country. It is well known that only about 5 per cent. of the volume of bank transactions involves the use of real money. The coining of money was deemed of such great importance that it was forbidden to the States by the Federal Constitution, and the right to issue bank notes and other forms of paper money is now conferred by Federal statutes exclusively. The importance of having a just standard and a sound currency can hardly be overstated. This being true of money which is used chiefly to settle balances, what shall be said in regard to the importance of maintaining the solvency and convertibility of the currency based upon bank credits, with which 95 per cent. of all transactions are liquidated?

The question now propounded for the consideration of Congress is, shall this system, which has so effectively served the purposes of the General Government and is so generally satisfactory to the people, be relieved of the unnecessary burdens now imposed by law, or shall it be allowed to suffer through neglect or indifference?

It has been asserted in the preceding pages of this report that the growth of the system during the past five years, although large, has not kept pace with the growing necessities of the people for banking facilities; that a large number of banks have been organized during this period under State authority, which might and would have entered the national system but for onerous and unnecessary burdens imposed by law.

This is not attributable to any change in the law, either by Congress or the legislatures of the several States, and it is therefore well to examine into any change of conditions which may have taken place.

It is ascertained by referring to a table prepared by Mr. E. B. Elliott, then Government Actuary, and found on page 18 of Comptroller Cannon's report for 1884, that the average price of United States four per cent. bonds of 1907, during the twelve months ended September 30, 1884, was 121.5529 per centum, and the rate realized to investors was 2.737 per centum per annum. By reference to a table on page 37, prepared by the Government Actuary, Mr. Jos. S. McCoy, it will be observed that the average price of like bonds for the twelve months ended Sep-

tember 30, 1889, was 128.01 per cent., realizing to investors only 2.16 per cent. per annum. This indicates an increase of 6.46 in premium upon bonds having five less years to run, and a decrease of .57 per cent. per annum in the rate realized to investors.

When it is remembered that there was an average profit of not more than one-half of 1 per cent. upon circulation in 1884, it will be easy to understand how unfavorably this increase of premium on United States bonds affects the banks, and how it must necessarily have deterred many from organizing under the Federal statutes during the past five years. It is now apparent that the national banks not only fail to make a profit on circulation, but suffer a loss thereon, greater or less in proportion as the rate of interest realized on loans and discounts at the place where the particular bank is located is high or low.

The following statement, prepared by the Government Actuary, indicates the loss or gain to banks under the several conditions stated:

A national bank investing October 1, 1889, in Government bonds, 4 per cents, redeemable July 1, 1907, at 127½, under the following conditions, realizes the accompanying rates of interest:

The interest at 4 per cent. on the par value of the bonds to be re-invested quarterly; the interest, at the market rate on 90 per cent. of the par value, less 5 per cent. of this—redemption fund—to be re-invested quarterly; the 1 per cent. tax payable semi-annually, and the re-investment being semi-annual; the cost of redemption, averaging \$1.4549 on one thousand dollars for the past year, payable annually, and the re-investment being annual. Then, when money is worth 6 per cent., the banks realize 5.661 per cent. When money is worth 5 per cent. the banks realize 4.936 per cent. When money is worth 4.763 per cent. there is neither gain nor loss.

The present relief necessary to the welfare of the system can be realized by (1) a reduction in the minimum deposit of bonds required to secure circulation; (2) an increase in the percentage of circulating notes issued upon said bonds, and (3) a reduction in the semi-annual duty levied upon circulation. The laws now in force require that each bank having a capital of \$150,000 or less shall keep on deposit with the Treasurer, United States bonds, the par value of which is equal to one-fourth of its capital stock. Every bank the capital of which exceeds \$150,000 is obliged to maintain a deposit of \$50,000, par value, in bonds for a like purpose. Ninety per cent. of the par value of bonds thus deposited is issued to the associations in circulating notes. A tax, called a semi-annual duty, is levied upon the circulation, and paid by the banks, equal to 1 per cent. per annum. The reduction in the bond deposit can be objected to only upon the ground that it might lead to a contraction of the volume of currency. In answer to this it can truly be said that the effect of the present law is to contract the circulation, and that this contraction, if not arrested, will go on with increasing rapidity until the entire issue of bank notes has disappeared. The issue of notes under present conditions is a burden, and of such a serious character that in the near future it may arrest the formation of new banks and cause the liquidation of those already in operation, in both cases operating in the line of contraction. The plan of relief proposed will remove the burden in large part and tend to a wider distribution of that which remains.

It is useless to endeavor to maintain the present volume of circulation by obliging national banks to deposit bonds to secure note issues at an actual loss, and that loss continually increasing, because each association is free to go into liquidation whenever those representing two-thirds

of its stock so determine. That the right to carry on business under a national title is of great value, in most cases, is true, but a time may come when the gradually-increasing burdens now imposed will pass the point of endurance, and those most loyal to the system be forced to reluctantly withdraw. That a refusal to grant the relief which both justice and expediency seem to demand, will cause a contraction, is true beyond the shadow of a doubt, while the adoption of the measures of relief proposed may arrest and prevent it.

On September 30, 1889, there were in operation 3,290 national banks and the minimum of bonds required to be deposited by them was \$95,297,283. The actual amount so deposited was \$146,471,700, showing an excess of \$51,174,417 then voluntarily held, over legal requirements. This excess on October 4, 1888, was \$79,879,220, showing a decrease during the past twelve months of \$28,704,803. The banks holding this excess are among the older institutions, which have secured a valuable business, and are not inclined to change a condition of things which may have existed from the birth of the associations, and which for one reason or another it may be thought impolitic to disturb. These considerations will no doubt continue, but will operate with decreasing force as the unprofitableness of the situation becomes greater and more apparent. In any event, it is certain that the retirement of this excess will be greatly delayed by the adoption of the measure of relief proposed. In the opinion of the Comptroller the law governing national banks should be amended so as to produce the following modifications:

(1) The minimum deposit of bonds to secure circulation should be fixed at 10 per centum of the capital stock in respect to all associations having a capital of \$300,000 or less, and for all banks having a greater capital a minimum deposit of \$30,000 in bonds should be required.

(2) Circulation should be issued to the par value of the bonds deposited.

(3) The semi-annual duty on circulation should be so reduced as to equal one-fourth of 1 per cent. per annum.

The banks now in operation from which reports were received under the last call had of bonds on deposit to secure circulation, \$146,471,700, and circulating notes outstanding, secured thereby, \$128,450,600.

The minimum deposits of bonds required of these banks aggregate \$95,297,283, upon which they would be entitled to \$85,767,555, in circulating notes. It will be observed that the bonds deposited exceed the minimum requirement by \$51,174,417, said excess representing circulation to the amount of \$46,056,976.

It is quite clear that this excess will certainly be reduced and in time entirely disappear, producing a contraction of \$46,056,976, in notes-issues unless some relief is afforded by Congress. It is equally clear that the banks having on deposit this excess will be disposed to let it remain undisturbed if the proposed amendments are adopted, for it must be presumed that they have an intelligent comprehension of their interests, and will be likely to continue at a profit, the course which they have heretofore felt constrained to maintain even at a loss.

On September 30, 1889, there were in operation 2,921 national banks having each a capital of \$300,000 or less, and 369 having capitals in excess of that sum. As has been stated, the minimum of bond deposits now required of these banks aggregates \$95,297,283. If the law is amended as proposed the minimum of bond deposits required will be \$43,891,581, making possible a withdrawal of \$51,405,702 in bonds, securing \$46,265,132 in circulating notes. This would greatly exceed the

limit of probable contraction, for it is fair to presume that the banks now maintaining a deposit in excess of legal requirements would decline to withdraw the bonds thus released.

Upon a careful survey of the entire field it is the opinion of the Comptroller that the proposed legislation, taken as a whole, would tend to arrest the present contraction rather than to accelerate it, for the following reasons:

(1) The present excess now held at a loss will be continued, and probably increased, if a profit is apparent.

(2) The banks now holding an excess will not avail themselves of the privilege of withdrawal afforded by a reduction of the minimum.

(3) The organization of new banks will be nearly or quite doubled, and the new deposit of bonds received from this source will be maintained even under the reduced requirements.

(4) The withdrawal of bonds by reason of banks going into voluntary liquidation will be greatly reduced.

(5) The addition of 10 per cent. in circulation will apply to all bonds now on deposit, as well as those which may be hereafter pledged, adding nearly \$15,000,000 to the circulation upon present holdings.

The operation of these various influences would tend to prevent any considerable reduction in the amount of bonds held to secure circulation, while the increased percentage of note-issues would operate to neutralize the effect of possible withdrawals, and might go so far as to increase rather than contract the total volume of national-bank circulation. In any event, the provisions of section 9 of the act of July 12, 1882, would still be in operation, limiting the deposit of lawful money on withdrawal of bonds to \$3,000,000 during any calendar month.

The reduction of duty on circulation is to be commended from every point of view. The maintenance of the present tax is unjust to the banks, because it is imposed on account of a privilege now utterly valueless. It was originally levied because there was a profit on circulation and the revenue was needed to meet the expenditures incident to the conduct of a great war. Both these conditions are changed, the profit to the banks has disappeared, and the revenues of the Government are excessive. The duty collected on national-bank notes during the last fiscal year was \$1,410,331.84, and the total amount paid in Federal taxes to June 30, 1889, by the banks of the system, on capital, deposits, and circulation, was \$137,664,135.57.

The reduced rate of duty would produce a sum in excess of the expenditures made by the General Government on account of the banks; for, in addition to the tax on circulation, they are assessed for the cost of redemption by the Treasurer, for the cost of plates and for examiners' fees aggregating during the last fiscal year \$274,691.46.

If the proposed reduction in duty had gone into effect June 30, 1888, the receipts during the last fiscal year from that source would have been \$352,582.96, which would have more than covered any expenditures by the Government on behalf of the system not covered by the special assessments above mentioned.

In submitting the recommendations set forth in the preceding pages, it should be said that I have been largely influenced by the increasing accessions to the national banking system from the Western and Southern States, and the evidence daily accumulating that it is not only adapted to the wants of that vast area, now inadequately supplied with banking facilities, but that this adaptation is becoming fully appreciated. It is of the greatest importance to that region that the abundant capital of

the older States should be utilized, and through no other agency can this be so effectually accomplished.

With this in view, it should be remembered that the burden of the enforced bond deposit is felt most severely where the current rate of interest is highest and where banks organize with smallest capital. Banks with capital stock ranging from \$50,000 to \$150,000 are now called upon to deposit bonds equal to 25 per cent. thereof, while in the case of banks with \$1,000,000 the requirement is 5 per cent., and with \$5,000,000 capital only 1 per cent.

The modification proposed will not only prove beneficial in a marked degree to the interests of the West and South, but every State and Territory will participate in the relief afforded.

COMPARATIVE STATEMENTS OF THE NATIONAL BANKS FOR SIX YEARS.

The following table exhibits the resources and liabilities of the national banks for six years, in round numbers, at nearly corresponding dates from 1884 to 1889, inclusive. A statement for preceding years will be found in the Appendix,* pages 119 and 120.

	Sept. 30, 1884.	Oct. 1, 1885.	Oct. 7, 1886.	Oct. 5, 1887.	Oct. 4, 1888.	Sept. 30, 1889.
	2,664 banks.	2,714 banks.	2,852 banks.	3,049 banks.	3,120 banks.	3,290 banks.
RESOURCES.						
	<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>
Loans.....	1,245.3	1,306.1	1,451.0	1,587.5	1,628.1	1,817.3
Bonds for circulation.....	327.4	307.7	258.5	189.1	177.6	146.5
Other United States bonds.....	30.4	31.8	32.4	34.7	63.6	48.5
Stocks, bonds, etc.....	71.4	77.5	81.8	88.8	96.3	109.3
Due from banks.....	194.2	235.3	241.4	256.3	282.5	335.4
Real estate.....	49.9	51.3	54.1	58.0	61.1	69.4
Specie.....	128.6	174.9	156.4	165.1	181.3	164.3
Legal-tender notes.....	77.0	69.7	62.8	73.7	82.0	86.8
National bank notes.....	23.3	23.1	22.7	21.9	21.3	20.9
Clearing-house exchanges.....	66.3	84.9	95.5	88.8	74.2	136.8
United States certificates of deposit.....	14.2	18.8	5.9	6.2	12.3	12.9
Due from U. S. Treasurer.....	17.7	14.9	14.0	9.3	9.0	7.4
Other resources.....	33.8	36.9	37.4	40.8	42.1	42.8
Total.....	2,279.5	2,432.9	2,513.9	2,620.2	2,731.4	2,998.3
LIABILITIES.						
Capital stock.....	524.3	527.5	548.3	578.5	588.4	612.6
Surplus fund.....	147.0	146.6	157.3	173.9	183.1	197.4
Undivided profits.....	63.2	59.3	66.5	71.5	70.3	84.9
Circulation.....	289.8	269.0	228.8	167.3	155.4	128.5
Due to depositors.....	993.0	1,116.7	1,189.5	1,274.7	1,350.7	1,522.0
Due to banks.....	246.4	209.7	308.6	320.6	358.1	425.3
Other liabilities.....	15.8	14.1	14.9	24.7	25.4	27.6
Total.....	2,279.5	2,432.9	2,513.9	2,620.2	2,731.4	2,998.3

* See foot-note, page 456.

The following table presents an abstract of the resources and liabilities of the national banks at the close of business on September 30, 1889; the condition of the banks in New York City, the three central reserve cities, other reserve cities and the country being tabulated separately.

	Central reserve cities.		Other reserve cities.*	Country banks.	Aggregate.
	New York City.	New York, Chicago, and St. Louis.			
	45 banks.	70 banks.	228 banks.	2,992 banks.	3,290 banks.
<i>Resources:</i>					
Loans and discounts.....	\$303,898,166	\$389,754,488	\$445,421,412	\$970,553,839	\$1,805,729,739
Overdrafts.....	350,625	452,580	1,322,312	9,753,072	11,527,964
Bonds for circulation.....	5,065,000	6,465,000	13,686,000	126,320,700	146,471,700
Bonds for deposits.....	5,840,000	6,640,000	14,217,600	23,207,000	44,063,000
United States bonds on hand....	256,100	668,150	1,261,750	2,508,300	4,438,200
Other stocks, bonds, etc.....	21,049,744	25,344,970	17,295,721	66,672,944	109,313,635
Due from reserve agents.....			56,712,959	132,423,322	189,136,281
Due from other national banks..	27,391,330	41,297,120	33,065,201	43,507,428	117,869,749
Due from other banks and bankers.....	3,547,845	7,711,333	6,981,402	13,724,776	28,417,511
Banking-house furniture and fixtures.....	10,596,002	11,538,483	12,694,200	34,484,215	58,716,898
Other real estate and mortgages owned.....	615,426	894,779	1,787,366	7,978,131	10,660,276
Current expenses.....	849,216	1,073,304	1,897,727	5,554,894	8,525,925
Premiums.....	1,159,594	1,306,021	3,303,151	12,004,746	16,613,918
Check and other cash items.....	3,379,077	3,492,880	2,433,971	11,132,936	17,050,787
Exchanges for clearing-house....	99,338,483	104,982,207	28,941,929	2,879,026	136,783,162
Bills of other national banks....	1,185,299	2,357,894	3,537,417	14,980,217	20,873,528
Fractional currency, nickels, and cents.....	43,827	70,150	124,035	487,850	682,035
Specie.....	59,087,892	76,008,019	37,850,442	50,467,988	164,226,449
Legal-tender notes.....	18,209,227	28,633,124	22,406,575	35,712,394	86,752,093
United States certificates of deposit.....	7,360,000	8,100,000	4,333,000	510,000	12,945,000
Five per cent. redemption fund..	214,425	277,425	607,143	5,520,490	6,405,058
Due from United States Treasurer.....	289,468	320,968	190,674	465,096	976,738
Total.....	569,726,745	717,368,895	710,072,387	1,570,849,364	2,998,290,646
<i>Liabilities.</i>					
Capital stock.....	48,850,000	70,150,000	142,675,110	399,758,985	612,584,095
Surplus fund.....	33,094,329	39,839,329	45,072,351	112,433,081	197,394,761
Undivided profits.....	13,932,772	16,740,546	14,408,033	53,718,290	84,866,869
National-bank notes outstanding	4,090,540	4,979,090	11,984,005	111,487,505	128,450,600
State-bank notes outstanding....	24,348	24,348	4,048	52,015	80,411
Dividends unpaid.....	203,537	357,910	1,423,116	1,819,029	3,600,055
Individual deposits.....	284,647,681	348,700,490	342,927,321	763,839,749	1,475,467,560
United States deposits.....	5,972,298	6,733,297	13,963,369	20,891,948	41,588,614
Deposits of United States disbursing officers.....	274,806	294,497	1,286,637	3,355,491	4,936,645
Due to national banks.....	132,816,648	162,999,330	88,584,415	41,431,448	293,015,193
Due to other banks and bankers.	45,694,786	66,102,104	43,064,764	23,160,226	132,327,094
Notes and bills rediscounted....		192,954	1,281,129	15,308,428	16,782,511
Bills payable.....	125,000	205,000	3,398,060	3,593,169	7,196,238
Total.....	569,726,745	717,368,895	710,072,387	1,570,849,364	2,998,290,646

*Other reserve cities are Boston, Philadelphia, Baltimore, Albany, Pittsburgh, Washington, New Orleans, Louisville, Cincinnati, Cleveland, Detroit, Milwaukee, Kansas City, St. Joseph, Omaha, and San Francisco.

In former reports a statement was submitted showing in a condensed form the changes occurring in the items of resources and liabilities of the national banks at stated periods from January 1, 1866, to date of last report of condition made by the banks, and the following statement is perpetuated for purposes of comparison. The aggregate of the

several items is expressed in round numbers, the dates of highest and lowest points being given.

It will be seen that capital, surplus, undivided profits, and deposits have increased from \$995,542,378 in January, 1866, when operations under the national-bank act were fairly under way, to \$2,370,313,284 on September 30, 1889, and that loans and discounts amounting to \$500,650,109 have reached the sum of \$1,805,729,738, which is nearly quadruple, and upon reference to other pages in this report that the number of active banks has increased from 1,582 to 3,290, or only about double. The holdings in bonds have decreased from \$440,380,350 to \$194,972,900; the highest amount, \$712,437,900, having been held in April, 1879. The specie held by the banks amounted to \$16,909,363; was only \$8,050,330 in 1875; amounted to \$185,176,450 on May 13, 1889, the highest point reached, and to \$164,326,448 on September 30, 1889.

	January 1, 1866.	September 30, 1889.	Highest point reached.		Lowest point reached.	
			Amount.	Date.	Amount.	Date.
Capital	\$403,357,346	\$612,584,095	\$612,584,095	Sept. 30, 1889	\$403,357,346	Jan. 1, 1866
Capital, surplus, and undivided profits.	475,330,204	894,845,724	894,845,724	....do.....	475,330,204	....do.....
Circulation	213,239,530	128,450,600	341,320,256	Dec. 26, 1873	128,450,600	Sept. 30, 1889
Total investments in United States bonds	440,380,350	194,972,900	712,437,900	Apr. 4, 1879	194,972,900	....do.....
Individual deposits	520,212,174	1,475,467,560	1,475,467,560	Sept. 30, 1889	501,407,586	Oct. 8, 1870
Loans and discounts	500,650,109	1,805,729,738	1,805,729,738	....do.....	500,650,109	Jan. 1, 1866
Cash:						
National - bank notes	20,406,442	20,875,528	28,809,699	Dec. 31, 1883	11,841,104	Oct. 7, 1867
Legal-tender notes	187,846,548	86,752,093	205,793,579	Oct. 1, 1866	52,156,439	Mar. 11, 1881
Specie	16,909,363	164,326,448	185,176,450	May 13, 1889	8,050,330	Oct. 1, 1875

The following comparative statement gives the percentages of loans and discounts, United States bonds, and specie to the entire fund with which the banks do business which is made up of capital, surplus, undivided profits, circulation, and deposits.

In 1866 the percentage of circulation to capital, surplus, and undivided profits was about 45 per cent., and is now about 14 per cent.

	1866.	1887.	1888.	1889.
	<i>Per ct.</i>	<i>Per ct.</i>	<i>Per ct.</i>	<i>Per ct.</i>
Loans and discounts	41.32	70.52	71.04	72.26
United States bonds	36.36	9.98	9.87	7.80
Specie	1.57	7.37	11.90	6.58
Total	79.25	87.87	92.81	86.64

SUBURBAN BANKS CONTIGUOUS TO RESERVE CITIES.

The rapid growth of our large cities is causing them to absorb outlying suburbs and contiguous towns. In these latter are frequently located national banks of small capital, organized for the accommodation of local tradesmen and not at all adapted to the business of banks in reserve or central reserve cities. In cases where annexation brings these smaller banks within the limits of reserve cities perplexing questions arise as to title, capital, and reserve. For example, during the present year the towns of Lake and Hyde Park were annexed to the

city of Chicago. Located in this territory are five national banks: The National Live Stock Bank, capital \$750,000; the Drovers' National Bank, capital \$250,000; the First National Bank of Englewood, capital \$100,000; the Calumet National Bank, capital \$50,000; and the Oakland National Bank, capital \$50,000. There are now located within said city two associations with the title of "First National Bank." The title of a bank when organizing is subject to the approval of the Comptroller of the Currency, who is entirely free to exercise his discretion in the matter. His power ends, however, with approval, and no change can take place, except through the action of the association itself under the provisions of section 2 of the act of May 1, 1886.

As the similarity of names is very undesirable for many obvious reasons, it is important that there be lodged with the Comptroller some power to bring about a change in title in case either or both of the associations interested should neglect or decline to move in the matter.

Attention is also called to the fact that three of the associations above referred to possess less than \$200,000 capital. The closing paragraph of section 5138, Revised Statutes of the United States, reads as follows:

No association shall be organized in a city the population of which exceeds fifty thousand persons with a less capital than two hundred thousand dollars.

These banks having been organized in conformity with law are undoubtedly entitled to continue the exercise of their corporate powers, notwithstanding the fact that the amount of their capital stock is below the minimum required in the section quoted. Another difficulty presents itself, however, when the question of reserve is considered. At the time of their organization the national banks located in the townships of Lake and Hyde Park were required by law to keep a reserve equal to 15 per centum of their capital, of which reserve three-fifths might consist of balances due from approved associations in reserve cities. These banks are now located in Chicago, which is a central reserve city, and the law requires that "every bank located in such city shall at all times thereafter have on hand, in lawful money of the United States, an amount equal to at least 25 per centum of its deposits." Which provision of law now applies to the banks under discussion? Are they or any of them obliged by law to maintain a reserve of 25 per cent? And, if not, can they legally enter into any engagement to do so?

Again, can these banks or any of them be approved as reserve agents for associations located outside of central reserve cities? The law evidently presumes that only banks having a capital of \$200,000 and maintaining a reserve of lawful money in its own vaults equal to 25 per cent. of its deposits shall be eligible for approval as reserve agents in central reserve cities. The Comptroller has no doubt that this was the intention of those who framed the law, and therefore has declined to approve as reserve agents any banks among those named, except such as have at least \$200,000 capital, and which have, through their boards of directors, entered into an agreement to maintain the maximum reserve. It is apparent, however, that legislation is needed to make clear the rights and duties of these and other associations similarly situated.

ORGANIZATION OF NATIONAL BANKS IN THE INDIAN TERRITORY.

The recent opening of the Territory of Oklahoma for settlement attracted great attention, and vast numbers of immigrants entered upon its soil so soon as they could lawfully do so, prepared to make farms, build cities, and carry on business in all its forms. As early as March,

1889, applications for authority to organize national banking associations within that Territory were received by the Comptroller of the Currency. In course of time these applications became numerous and urgent, and questions new and novel were thereby raised for consideration. Section 5146, Revised Statutes of the United States, requires that—

Every director must, during his whole term of service, be a citizen of the United States, and at least three-fourths of the directors must have resided in the State, Territory, or District in which the association is located for at least one year immediately preceding their election, and must be residents therein during their continuance in office.

This provision of law seemed to present an insurmountable obstacle to the organization of national banks in the tract of country under discussion prior to the expiration of one year from the lawful opening to settlement, as citizenship could only date from the latter event.

In addition to this there were other difficulties, such as the absence, in an essential degree, of law, courts, and officers, necessary to the proper conduct of the banking business.

While the Comptroller considered these objections fatal to a present favorable consideration of the pending applications, yet the situation was so peculiar, and the importance of a proper solution so apparent, that the legal questions involved were referred through the Secretary of the Treasury to the Department of Justice. On the 18th day of May last the Attorney-General transmitted his opinion, which fully sustained the position taken by the Comptroller. After reciting section 5146, Revised Statutes of the United States, above quoted, and setting forth the impossibility of complying with its requirements on the part of the persons making the applications, he further says:

The legislation authorizing national banking associations to be established in a Territory has in view, I think, a Territory regularly organized, with a government and a system of laws for the protection of persons and property, and not a territory like Oklahoma, without any government at all and destitute of laws for the regulation of the civil relations of its people—a territory without rules of property, and without even customs to take the place of legislation.

It was not to a territory in the condition of Oklahoma that Congress could have referred in section 5197 of the Revised Statutes, which declares that any association may charge on loans or discounts made, or on notes, bills of exchange, or other evidences of debt, "interest at the rate allowed by the laws of the * * * Territory * * * where the bank is located and no more, except," etc.

Nor could Congress have had such a territory in contemplation when it directed in section 5226 that on the failure of a national banking association to redeem its circulating notes they should be protested "by a notary public," and yet have omitted to provide the territory with such an officer for the purpose.

It is not necessary to look further into the legislation on this subject to establish the proposition that there is no authority to make the dangerous experiment of locating a national banking association in a country destitute of the laws and sanctions that are essential to the safety of a bank.

Very soon after an adverse decision had been made upon the applications above considered, certain persons applied for authority to organize a national banking association at Muscogee, in the territory of the Creek Nation. In this case it was stipulated that the directors should be citizens of the United States, and it was also practicable to so constitute the board of directors that at least three-fourths of its members should have resided in the territory for at least one year immediately preceding their election.

After citing the various treaties in force between the United States and the Creek Nation, the Attorney-General, in his opinion upon the questions raised, used the following language:

The effect of these provisions would seem to be to invest the Creek Nation with the right of self-government to the extent, certainly, of making it entirely safe to say that the various national banking laws are not in operation in the Creek territory, and could only be in operation there by re-enactment by the legislative authority of that Nation. * * * It follows, then, necessarily, that a national bank can not be established in Muscogee or any other place where the national banking laws can not have effect as the law of the United States.

The sufficiency of the laws and the means provided for their enforcement at the place named in the application were not in this case considered. The application was rejected upon the higher ground that the national-bank act is not operative within the territory named.

NATIONAL BANKS CLOSED DURING THE YEAR ENDED OCTOBER 31, 1889, IN EACH STATE AND TERRITORY, WITH CAPITAL AND CIRCULATION.

Name and location of bank.	Date of authority to commence business.	Date of closing.	Capital stock.	Circulation.		
				Issued.	Re-deemed.	Outstanding.
First National Bank, Alameda, Cal.	Aug. 26, 1879	Sept. 4, 1888	\$100,000	\$27,000	\$10,130	\$16,870
San Diego National Bank, San Diego, Cal.	Aug. 23, 1887	Nov. 7, 1888	100,000	22,500	7,200	15,300
National Exchange Bank, Auburn, N. Y.	June 28, 1865	Nov. 16, 1888	200,000	97,520	29,670	67,850
National Bank of Dayton, Wash.	Oct. 5, 1887	Nov. 21, 1888	50,000	11,250	3,040	8,210
First National Bank, Colby, Kans.	May 27, 1886	Nov. 21, 1888	50,000	11,250	3,700	7,550
First National Bank, Russell Springs, Kans.	Aug. 18, 1887	Nov. 21, 1888	50,000	10,690	1,840	8,850
First National Bank, Columbia, Dak.	June 12, 1885	Nov. 26, 1888	50,000	11,250	4,000	7,250
Citizens' National Bank, Kingman, Kans.	June 28, 1887	Dec. 24, 1888	50,000	11,250	2,500	8,750
Farmers' National Bank, Stanford, Ky.	Sept. 14, 1870	Dec. 31, 1888	200,000	45,000	10,870	34,130
Ohio National Bank, Cleveland, Ohio.	Jan. 14, 1869	Jan. 1, 1889	400,000	57,763	16,520	41,233
Bowery National Bank, New York, N. Y.	June 16, 1865	Jan. 2, 1889	250,000	217,710	61,060	156,650
Second National Bank, Ionia, Mich.	July 6, 1872	Jan. 8, 1889	50,000	21,870	5,752	16,118
California National Bank, San Francisco, Cal.	Nov. 23, 1886	Jan. 14, 1889	200,000	45,000	.....	45,000
First National Bank, Johnstown, N. Y.	Mar. 13, 1879	Jan. 16, 1889	100,000	86,590	24,353	62,237
First National Bank, Canandaigua, N. Y.	Feb. 16, 1864	Jan. 20, 1889	75,000	17,100	14,710	2,390
Pendleton National Bank, Pendleton, Oregon.	Apr. 2, 1887	Feb. 4, 1889	50,000	11,250	3,340	7,910
Iowa City National Bank, Iowa City, Iowa.	Nov. 14, 1882	Feb. 7, 1889	200,000	45,000	8,830	36,170
Fleming County National Bank, Flemingsburgh, Ky.	Feb. 11, 1876	Feb. 9, 1889	50,000	26,621	5,723	20,898
Merchants' National Bank, El Dorado, Kans.	Jan. 3, 1888	Feb. 26, 1889	100,000	22,500	3,980	18,520
Merchants' National Bank, Des Moines, Iowa.	Feb. 16, 1882	Mar. 1, 1889	100,000	22,500	6,675	15,825
Norwich National Bank, Norwich, Conn.	June 29, 1865	Mar. 15, 1889	220,000	77,150	15,640	61,510
First National Bank, Franklin, Nebr.	Aug. 11, 1886	Mar. 27, 1889	60,000	13,000	2,924	10,076
Farmers and Mechanics' National Bank, Buffalo, N. Y.	June 2, 1864	Apr. 3, 1889	200,000	26,100	2,354	23,746
National Bank of Lebanon, Ky.	July 24, 1869	Apr. 7, 1889	100,000	45,000	9,505	35,495
First National Bank, Du Bois City, Pa.	June 6, 1883	Apr. 8, 1889	50,000	11,250	1,880	9,370
First National Bank, Anoka, Minn.	Oct. 21, 1882	Apr. 22, 1889	50,000	11,250	.....	11,250
First National Bank, Cimarron, Kans.	July 14, 1887	Apr. 27, 1889	50,000	10,170	1,880	8,290
Traders' National Bank, San Antonio, Tex.	Feb. 14, 1883	Apr. 29, 1889	100,000	22,500	3,770	18,730
Merchants' National Bank, Duluth, Minn.	Feb. 10, 1886	May 20, 1889	200,000	45,000	4,830	40,170
Wright County National Bank, Clarion, Iowa.	Sept. 9, 1887	June 19, 1889	50,000	11,250	1,350	9,900

portance have arisen, in which the power of the courts has been invoked for the application of the statutory law of the United States, where there was either an apparent or actual injurious discrimination in the rate of taxation as between shares of stock of national banks and other moneyed capital in the hands of individual citizens; and yet, notwithstanding the definition of *moneyed capital* formulated by the Supreme Court, there still remains an uncertainty in many localities with respect to the exact line of demarcation beyond which taxing officers can not legally go, in view of the fine distinctions which it is possible to draw when moneyed capital may be said to be merged into personal property discriminately favored or exempted from taxation by the statutes of a State.

The court said that credits, money loaned at interest, and demands against persons or corporations are more purely representative of moneyed capital than personal property so far as they can be said to differ, and that shares of stock in railroad, mining, insurance companies, or any other corporations of that description *is not* moneyed capital in the hands of individuals, while shares of stock or other interests owned by individuals in all enterprises in which the capital employed in carrying on its business is money where the object of the business is the making of money by its use as money, *is* moneyed capital.

These distinctions are perceived by the courts, but are not equally visible to the business community and the assessors. Hence occasional friction develops a suit wherein the issue turns upon a single point and determinable only through the perspicuity of the court. Broadly illustrated, the capital invested in railroad, mining companies, and some other corporations is represented by right of way, improvements, such as buildings and bridges, rolling stock, machinery, real estate, etc., and it is that into which the money has been converted which is used to make money instead of the money itself, whereas the capital of a national bank is money which is not converted into any other form, but is used as money represented by loans, credits, discounts, etc., to earn additional money. Probably in most cases the friction has been engendered by the method or manner of taxation, with which the General Government has no concern, having voluntarily surrendered control, and the Comptroller is frequently appealed to for expressions of opinion as to the legality of an assessment for taxation. Attempts have been made by county and municipal authorities to assess the capital of an insolvent national bank, and for non-payment of a tax levied, the attachment of personal property of the bank threatened, although the capital was wholly inactive, if not totally lost, and notwithstanding the opinion of the Supreme Court that the personal property of an insolvent national bank in the control of a receiver is exempt from State taxation. (*Rosenblatt v. Johnson*, 104 U. S., 462.)

The variations in the manner of taxation by the several States are illustrated by the variety in forms of assessment, namely, a tax on the capital stock *in solido*; on shares of stock at their market instead of par value; on the amount of capital and surplus combined; where different rates of taxation are prescribed for different classes of moneyed capital; where discriminations are made as to deductions for personal indebtedness; where shares of stock are taxed at their cash value, surplus, undivided profits, and other values included; where surplus is taxed against the bank independent of a tax against the stock in the hands of shareholders; where the banks themselves are required to pay the tax assessed on the shares of stock, etc.

It seems clearly to have been the original intention of Congress to con-

NATIONAL BANKS CLOSED DURING THE YEAR ENDED OCTOBER 31, 1889, IN EACH STATE AND TERRITORY, WITH CAPITAL AND CIRCULATION—Continued.

Name and location of bank.	Date of authority to commence business.	Date of closing.	Capital stock.	Circulation.		
				Issued.	Re-deemed.	Outstanding.
National Bank of Lawrence, Kans.	Oct. 14, 1865	June 29, 1889	\$100,000	\$49,809	\$3,840	\$45,969
National Bank of Le Roy, N. Y.	Jan. 3, 1885	June 29, 1889	100,000	22,500	3,080	19,420
Halstead National Bank, Halstead, Kans.	Jan. 29, 1886	June 29, 1889	50,000	11,250	3,130	8,120
Farmers' National Bank, Mount Sterling, Ky.	Jan. 11, 1875	July 1, 1889	50,000	195,680	14,200	181,480
First National Bank, Key Port, N. J.	Apr. 23, 1884	July 1, 1889	50,000	11,250	1,720	9,530
National Bank of Huntsville, Ala.	Sept. 15, 1865	July 3, 1889	50,000	44,900	2,940	41,960
Adams National Bank, Adams, N. Y.	Dec. 23, 1882	July 10, 1889	50,000	12,240	1,310	10,930
German National Bank, Newton, Kans.	Mar. 17, 1886	July 19, 1889	60,000	13,500	1,250	12,250
First National Bank, Clay Center, Nebr.	Oct. 19, 1886	Aug. 8, 1889	50,000	11,250	-----	11,250
Vernon National Bank, Vernon, Tex.	July 2, 1889	Aug. 17, 1889	60,000	-----	-----	-----
Butler National Bank, Butler, Mo.	Sept. 10, 1881	Aug. 23, 1889	66,000	14,850	200	14,650
Second National Bank, Lebanon, Tenn.	Sept. 17, 1870	Sept. 18, 1889	50,000	11,250	-----	11,250
National Bank of Kinderhook, N. Y.	Apr. 17, 1865	Oct. 1, 1889	125,000	28,290	-----	28,290
Total	-----	-----	4,566,000	1,521,053	299,706	1,221,347

Of the above banks 41 went into voluntary liquidation and 2 failed.

CONVERTED AND ORIGINAL BANKS.

The national banks are composed of two classes, namely, those primarily organized as such under acts of Congress, and those originally incorporated under special law or organized under general law of the several States.

The mode of procedure prescribed by section 5154 of the Revised Statutes of the United States for conversion is very simple, and converted banks are permitted to retain certain features and privileges appertaining to the former corporation. The shares of such a bank may continue to be for the same amount each as they were before the conversion, and a bank which is a stockholder in another bank may continue to hold its stock. They may also retain and keep in operation branch banks under certain conditions. Tables in the Appendix,* p. 178, present a history of the two classes of banks.

SHAREHOLDERS OF NATIONAL BANKS.

A table in the Appendix,* p. 174, shows, in detail the distribution of national-bank stock, and was compiled from reports received from the banks as of the first Monday in July, 1889.

Aggregates are shown by geographical divisions, and the details as to ownership in groups.

STATE TAXATION OF NATIONAL BANKS.

Since the decision of the Supreme Court of the United States in the Mercantile National Bank suit, the text of which may be found in the Comptroller's report for 1887, page 109, no cases of considerable im-

* See foot-note, page 456.

fine State taxation to shares of stock in the hands of individuals, and taxation in any other form was neither anticipated nor foreseen as tending to injurious or illegal discriminations, but as the same section of the statutes giving the taxing power expressly waives a present right to place a restriction upon the manner of taxation, the courts generally uphold the applicability of State statutes and thus give legal sanction to much of the variety in the forms of assessment above illustrated. The Supreme Court (*Van Allen v. the Assessors*, 3 Wall., 573) pronounced the illegality of a tax on the shares of stock of a national bank, upon the ground of unjust discrimination, where under State statutes a tax was laid upon the capital of State banks, as it was found that a tax on capital was not equivalent to a tax on shares of stock. The most recent decisions of lower courts appear to be harmonious in expressing the view that the tax authorized by Congress is a several tax upon the shares of each individual shareholder as distinguished from a tax *in solido* on the bank itself, but even this view would not be rightly applicable if an unjust discrimination was created thereby.

In a recent case the grounds of complaint were substantially as follows:

(1) That other corporations received the benefit of relief from taxation upon all non-taxable securities which formed a part of their capital, in which relief their shareholders participated; whereas, under the method of taxation complained of, the bank's shareholders were deprived of such relief to the extent of nearly one-half the amount of its original capital.

(2) The tax being assessed against the cashier of the bank, and not against the shareholders, the latter were deprived of the privilege accorded by the city to the owners of other moneyed capital, of deducting the amount of the debts they owed from the value of the bonds and securities which they held, in estimating the amount on which they were taxable.

Upon a review of the decisions, and those of the Supreme Court of the United States in particular, it appears that each case which has been adjudicated presented special facts, those facts differing in every case; but, as the courts say, the paramount question involved in all the cases has been as to whether or not the tax complained of injuriously discriminated against national-bank shareholders and in favor of other moneyed capitalists in such a manner as to discourage investments in the shares of national banking associations. The constitutions of some States require that taxation shall be equal and uniform, and that no species of property shall be taxed higher than any other species of property, but no one doubts that every State has the inherent power to discriminate in favor of a particular species of property whenever, in the interests of public policy, discrimination or exemption is necessary for the encouragement of enterprises which develop the resources, increase the prosperity, and add to the wealth of the State.

Whatever the differential status may be with respect to the statutes of the several States, the prohibition against the taxation of national-bank shares at a greater rate than that imposed upon other moneyed capital in the hands of individual citizens can not be evaded by the assessment of equal rates of taxation upon unequal valuations; hence, where State statute authorizes individuals to deduct the amount of debts owing by them from the assessed value of their personal property and moneyed capital subject to taxation, the owners of shares of national-bank stock are entitled to the same deduction. (*People v. Weaver*, 100 U. S., 539.)

The courts have expressed a doubt as to whether Congress, in authorizing the States to tax the shares of national banks under legislation of their own, prescribing the manner and place of doing so, intended to authorize cities, counties, and towns to exercise the same power, and the Comptroller is frequently appealed to with respect to the legality of what is concurrently called a license, privilege, or occupation tax. In the case of *McCulloch v. The State of Maryland*, 4 Wheat, 316, it was held that Congress had the right to authorize the incorporation of banks, and that a bank thus incorporated had a right to establish its offices for discount and deposit within any State, and that when so established the State could not tax it. The principle therein announced has been repeatedly re-affirmed in subsequent decisions of the Supreme Court, the right of a State being limited to the imposition of such a tax as Congress might authorize.

The distinction between the right to tax property and to tax business in cases of agencies working under Federal authority is also well settled by the same court. To constitute a privilege the occupation or business transactions must be such as the State legislature could forbid it to be pursued or done, and which only could be pursued or done under a license issued by the authority of a State. The national banks are authorized to pursue their banking business by virtue of acts of Congress, and as the State legislature has no power to prohibit the exercise of the privilege so conferred by Congress, it seems clear that it was not in their contemplation to permit national banks to be included among the privileges which might be taxed. The right therefore to conduct the business of a national bank is not in any way dependent upon a license to be obtained from a State or any of its municipalities, and it was so held in *Mayor v. First National Bank of Macon*, 59 Ga., 648; *The City of Carthage v. First National Bank of Carthage*, 71 Mo., 508; *National Bank of Chattanooga v. Mayor*, 8 Heiskell, 814.

The Supreme Court has said that so far as the policy of the Government in reference to national banks is concerned it is indifferent how the States may choose to tax certain corporations, or the interests of individuals in them, or whether they are taxed or not, but it is just here that opinions differ as to the local effect of these discriminations or exemptions upon the prosperity or success of the national banks in any particular State, and out of this diversity of opinion contentions arise. Congress might not have permitted the States to exercise the power of taxation with respect to national banks at all. It is a granted and not an inherent power. With liberality, however, the power was given, the effect of which has been to compensate the States for the loss of tax collections on circulating notes of State banks which Congress subsequently taxed out of existence as a necessary protection to the currency feature of the national banking system.

The national bank act, June 3, 1864, declared that the tax imposed under the laws of any State upon the shares of any association authorized by the act should not exceed the rate imposed upon the shares in any of the banks organized under the authority of the State where the association is located, but in the re-enactment of the statute in 1868 this proviso was omitted, leaving but a single guide to the intention of Congress, and while the construction placed by the Supreme Court upon section 5219 of the Revised Statutes now constitutes the rule for the determination of discriminations, legal contests will be developed from time to time until Congress amends the law, either by changing the basis upon which a State tax may be laid, or by amending the restrictive clause by explanatory enactment defining the term *other*

moneyed capital in the hands of individual citizens in language unmistakably conclusive.

EXTENSION OF THE CORPORATE EXISTENCE OF NATIONAL BANKS.

Under the provisions of the act of July 12, 1882, two associations applied for and obtained an extension of their corporate existence during the past year. The following table shows the number and capital of all extended banks and their geographical location :

States and Territories.	No. of Banks.	Capital.	States and Territories.	No. of Banks.	Capital.
Alabama.....	2	\$350,000	Montana.....	1	\$500,000
Arkansas.....	1	250,000	Nebraska.....	3	750,000
Colorado.....	3	460,000	New Hampshire.....	36	4,655,000
Connecticut.....	73	22,450,820	New Jersey.....	48	9,783,350
Delaware.....	11	1,503,185	New York.....	222	72,672,460
District of Columbia.....	2	500,000	North Carolina.....	3	650,000
Georgia.....	6	1,450,000	South Carolina.....	3	850,000
Illinois.....	48	6,240,000	Ohio.....	82	14,854,000
Indiana.....	32	4,157,000	Oregon.....	1	250,000
Iowa.....	25	2,695,000	Pennsylvania.....	167	44,704,390
Idaho.....	1	100,000	Rhode Island.....	59	19,959,800
Kansas.....	3	300,000	Tennessee.....	7	1,850,000
Kentucky.....	11	3,150,000	Texas.....	4	625,000
Louisiana.....	2	1,300,000	Vermont.....	29	5,256,000
Maine.....	53	8,630,000	Virginia.....	10	2,016,000
Maryland.....	29	12,069,000	West Virginia.....	11	1,341,000
Massachusetts.....	200	85,962,500	Wisconsin.....	19	1,685,000
Michigan.....	19	1,575,000			
Minnesota.....	9	2,275,000	Total.....	1,243	340,969,505.
Missouri.....	8	3,150,000			

The following table shows how many of these banks will reach the expiration of their corporate existence during each year from 1890 to 1902, inclusive, with their capital and circulation :

Years.	No. of banks.	Capital.	Circulation.	Years.	No. of banks.	Capital.	Circulation.
1890.....	58	\$9,333,000	\$2,361,275	1897.....	24	\$3,419,000	\$1,171,295
1891.....	97	12,358,900	4,040,685	1898.....	25	2,679,000	1,198,350
1892.....	100	13,815,100	4,562,760	1899.....	39	4,995,000	2,270,700
1893.....	38	4,701,000	1,982,925	1900.....	50	7,807,100	2,153,330
1894.....	63	7,628,000	2,812,720	1901.....	108	14,669,150	3,702,350
1895.....	76	11,259,000	4,431,610	1902.....	132	21,177,300	5,352,350
1896.....	23	2,173,800	986,650				
				Total...	833	116,015,350	37,027,000

The number, capital, and circulation of the national banks of which the corporate existence expired between October 31, 1888, and October 31, 1889, are shown by the following table, and the number of extended banks is also indicated :

Date.	No. banks expired.	Capital.	Circulation.	No. banks extended.	Capital.	Circulation.
1888.						
November.....	1	\$50,000	\$45,000	1	\$50,000	\$45,000
1889.						
January.....	1	400,000	50,400		(*)	
February.....	1	100,000	90,000	1	100,000	90,000
April.....	1	100,000	45,000		(*)	
Total.....	4	650,000	230,400	2	150,000	135,000

* Liquidation.

The corporate existence of 58 national banks with an aggregate capital of \$9,333,000, bonds \$2,628,250, and circulation \$2,361,275, will expire during the year 1890 as shown in the following table:

NATIONAL BANKS OF WHICH THE CORPORATE EXISTENCE WILL EXPIRE DURING THE YEAR 1890, WITH THE DATE OF EXPIRATION, THE AMOUNT OF CAPITAL STOCK OF EACH BANK, THE UNITED STATES BONDS ON DEPOSIT WITH THE TREASURER, AND THE AMOUNT OF CIRCULATION ISSUED THEREON.

Charter No.	Title of bank.	State.	Expira- tion of corpo- rate ex- istence.	Capital stock.	U. S. bonds.	Circula- tion.
			1890.			
1697	First National Bank, Port Henry.....	N. Y.	Apr. 28	\$100,000	\$100,000	\$90,000
1698	Howard National Bank, Burlington.....	Vt.	June 7	300,000	50,000	45,000
1778	New Orleans National Bank.....	La.	Aug. 1	200,000	50,000	45,000
1701	First National Bank, Springfield.....	Mo.	Aug. 6	50,000	12,500	11,250
1700	Baxter National Bank, Rutland.....	Vt.	Aug. 10	300,000	150,000	135,000
1784	Bellefontaine National Bank.....	Ohio	Aug. 12	100,000	50,000	45,000
1706	Monmouth National Bank.....	Ill.	Aug. 18	100,000	25,000	22,500
1712	Moniteau National Bank, California.....	Mo.	Aug. 26	50,000	20,000	18,000
1721	First National Bank, Watseka.....	Ill.	Aug. 27	50,000	50,000	45,000
1730	Muskegon National Bank.....	Mich.	Aug. 27	100,000	25,000	22,500
1757	First National Bank, Sioux City.....	Iowa	Aug. 30	100,000	50,000	45,000
1737	First National Bank, Hightstown.....	N. J.	Sept. 2	150,000	37,500	33,750
1720	Payette National Bank, Lexington.....	Ky.	Sept. 8	300,000	120,000	108,000
1716	Citizens' National Bank, Alexandria.....	Va.	Sept. 10	100,000	30,000	27,000
1767	First National Bank, Springfield.....	Ky.	Sept. 14	150,000	37,500	33,750
1717	First National Bank, Sterling.....	Ill.	Sept. 15	100,000	50,000	45,000
1715	Salem National Bank.....	Ill.	Sept. 16	50,000	12,500	11,250
1719	Jacksonville National Bank.....	Ill.	Sept. 17	200,000	100,000	90,000
1832	Northern National Bank, Big Rapids.....	Mich.	Sept. 19	150,000	37,500	33,750
1722	First National Bank, Decatur.....	Mich.	Sept. 20	50,000	12,500	11,250
1718	First National Bank, Ottawa.....	Kans.	Sept. 23	100,000	25,000	22,500
1723	First National Bank, Tuscola.....	Ill.	Sept. 26	113,000	30,000	27,000
1731	First National Bank, Lapeer.....	Mich.	Oct. 1	75,000	25,000	22,500
1752	First National Bank, Holly.....	Mich.	Oct. 1	60,000	30,000	27,000
1728	First National Bank, Richmond.....	Ky.	Oct. 3	250,000	50,000	45,000
1743	National Security Bank, Philadelphia.....	Pa.	Oct. 8	250,000	50,000	45,000
1726	Iowa National Bank of Ottumwa.....	Iowa	Oct. 14	100,000	25,000	22,500
1857	First National Bank, Port Huron.....	Mich.	Oct. 15	135,000	50,000	45,000
1724	First National Bank, Chariton.....	Iowa	Oct. 17	50,000	12,500	11,250
1741	First National Bank, San Francisco.....	Cal.	Oct. 20	1,500,000	50,000	40,850
1758	First National Bank, Charlotte.....	Mich.	Oct. 24	75,000	18,750	16,875
1773	First National Bank, Morris.....	Ill.	Oct. 27	50,000	12,500	11,250
1764	First National Bank, Mason.....	Mich.	Oct. 28	50,000	15,000	13,500
1738	Londoun National Bank, Leesburgh.....	Va.	Oct. 31	100,000	100,000	90,000
1786	First National Bank, Sigourney.....	Iowa	Oct. 31	50,000	12,500	11,250
1753	Keeseville National Bank.....	N. Y.	Nov. 4	100,000	100,000	90,000
1744	Merchants' National Bank, Burlington.....	Iowa	Nov. 7	100,000	25,000	22,500
1733	State National Bank, Springfield.....	Ill.	Nov. 9	200,000	50,000	45,000
1739	South Bend National Bank.....	Ind.	Nov. 9	100,000	100,000	90,000
1736	City National Bank, Selma.....	Ala.	Nov. 12	400,000	207,000	186,300
1749	First National Bank, Appleton.....	Wis.	Nov. 14	100,000	25,000	22,500
1811	First National Bank, Indianola.....	Iowa	Nov. 15	50,000	12,500	11,250
1755	First National Bank, Lanark.....	Ill.	Nov. 22	50,000	20,000	18,000
1785	First National Bank, Kewanee.....	Ill.	Nov. 23	100,000	25,000	22,500
1745	Hastings National Bank.....	Mich.	Nov. 25	100,000	25,000	22,500
1706	Citizens' National Bank, Raleigh.....	N. C.	Nov. 30	100,000	25,000	22,500
1812	First National Bank, Cassopolis.....	Mich.	Nov. 30	50,000	12,500	11,250
1750	First National Bank, Santa Fé.....	N. Mex.	Dec. 2	150,000	40,000	36,000
1754	Merchants' National Bank, Richmond.....	Va.	Dec. 7	200,000	60,000	54,000
1763	First National Bank, Fort Scott.....	Kans.	Dec. 12	300,000	50,000	45,000
1790	Madison National Bank, Richmond.....	Ky.	Dec. 12	200,000	50,000	45,000
1765	Central National Bank, Columbia.....	S. C.	Dec. 20	100,000	25,000	22,500
1768	First National Bank of Saginaw.....	Mich.	Dec. 22	200,000	50,000	45,000
1772	German National Bank, Evansville.....	Ind.	Dec. 24	250,000	50,000	45,000
1762	Washington National Bank.....	Iowa	Dec. 26	100,000	25,000	22,500
1761	First National Bank of Niles.....	Mich.	Dec. 29	100,000	25,000	22,500
1800	First National Bank, Cheyenne.....	Wyo.	Dec. 29	200,000	50,000	45,000
1774	State National Bank, New Orleans.....	La.	Dec. 31	425,000	50,000	45,000
	Total.....			9,333,000	2,628,250	2,361,275

CIRCULATING NOTES.

The actual circulation outstanding on September 30, 1889, for which the banks are responsible, was \$131,225,172, this amount being exclusive of \$72,437,560 also in circulation, but represented by lawful money deposited by the banks for redemption purposes whenever the notes are received by the Treasurer.

The minimum deposit of the bonds required of the 3,290 national banks in operation September 30, 1889, was \$95,297,283, upon which only \$85,767,555 of the national-bank circulation could be issued. These banks held, on September 30, \$146,471,700 of bonds and were responsible for \$42,683,045 of circulation more than the minimum.

Of the 3,290 banks, 2,361 have a capital not exceeding \$150,000, nor less than \$50,000, each, the aggregate capital amounting to \$195,478,610. The remaining 929 have a capital of over \$150,000 each, the aggregate amounting to \$417,105,485. If an amount of bonds equal to the total capital were deposited to secure circulation the whole body of banks might have a circulation amounting to \$551,325,685, or \$465,553,130 more than the present minimum. A table in the Appendix,* page 132, shows by State and geographical divisions this information in detail.

The following table shows the number of banks organized, by fiscal years, from July 1, 1882, to July 1, 1889, capital stock, amount of bonds deposited, and circulation issued thereon:

Year.	No.	Capital.	Minimum bonds required.	Bonds actually deposited.	Per cent. of excess.	Circulation issued.
July 1, 1882, to July 1, 1883.....	251	\$26,552,300	\$5,155,500	\$7,116,400	28	\$6,404,760
July 1, 1883, to July 1, 1884.....	218	19,944,000	4,016,000	4,676,100	14	4,208,490
July 1, 1884, to July 1, 1885.....	142	15,205,000	3,061,250	3,332,800	8	2,999,520
July 1, 1885, to July 1, 1886.....	163	17,553,000	3,404,500	3,715,500	8	3,343,950
July 1, 1886, to July 1, 1887.....	217	31,444,000	4,986,000	5,051,300	1	4,546,170
July 1, 1887, to July 1, 1888.....	164	16,734,000	3,308,500	3,324,750	0.5	2,992,275
July 1, 1888, to July 1, 1889.....	156	15,970,000	3,155,000	3,166,300	.36	2,849,670
Total	1,311	143,402,300	27,086,750	30,383,150	.....	27,344,335

The foregoing table is perpetuated to show by comparison the falling off in the amount of bonds deposited in excess of the requirement, and it will be seen that the percentage of excess has fallen from 28 per cent. in 1882-'83 to .36 in 1888-'89.

Of the 156 banks organized during the past fiscal year 82 have a capital of \$50,000 each, amounting to \$4,100,000; 63 have a capital of over \$50,000 and not exceeding \$150,000, and 11 have an aggregate capital of \$5,550,000. The 11 largest banks deposited the exact amount of bonds required by law with one exception, and of the remaining 145 banks only 8 deposited bonds in excess of the requirement.

By reference to the Appendix,* pages 132 and 133, statements will be found showing by geographical divisions detailed information with respect to the minimum amount of bonds required, bonds actually held, and circulation outstanding September 30, 1889.

Notwithstanding the accession of new banks to the system and the consequent deposit of bonds and issue of notes, the outstanding circulation steadily decreases from year to year, the chief cause being the surrender of circulation by banks desiring to reduce and regain possession of their bonds. By referring to page 418, it will be seen that the total withdrawal of bonds for transfer to the Secretary for purchase

* See foot-note, page 456.

amounted to \$12,555,450, and that only \$1,925,250 were deposited by way of substitution.

The following table shows by comparison for five years the amounts of lawful money deposited and the consequent decrease of circulation:

TABLE SHOWING THE DECREASE OF NATIONAL-BANK CIRCULATION DURING EACH OF THE YEARS ENDED OCTOBER 31, FROM 1884 TO 1889, INCLUSIVE, AND THE AMOUNT OF LAWFUL MONEY ON DEPOSIT AT THE END OF EACH YEAR.

National-bank notes outstanding October 31, 1883, including notes of national gold banks.....	\$352,013,787	
Less lawful money on deposit at same date, including deposits of national gold banks.....	35,993,461	\$316,020,326
National-bank notes outstanding October 31, 1884, including notes of national gold banks.....	333,559,813	
Less lawful money on deposit at same date, including deposits of national gold banks.....	41,710,163	291,849,650
Net decrease of circulation.....		24,170,676
Net outstanding as above, October 31, 1884.....		291,849,650
National-bank notes outstanding October 31, 1885, including notes of national gold banks.....	315,847,168	
Less lawful money on deposit at same date, including deposits of national gold banks.....	39,542,979	276,304,189
Net decrease of circulation.....		15,545,461
Net outstanding as above, October 31, 1885.....		276,304,189
National-bank notes outstanding October 31, 1886, including notes of national gold banks.....	301,529,889	
Less lawful money on deposit at same date, including deposits of national gold banks.....	81,819,233	219,710,656
Net decrease of circulation.....		56,593,533
Net outstanding as above, October 31, 1886.....		219,710,656
National-bank notes outstanding October 31, 1887, including notes of national gold banks.....	272,041,203	
Less lawful money on deposit at same date, including deposits of national gold banks.....	102,826,136	169,215,067
Net decrease of circulation.....		50,495,589
Net outstanding as above, October 31, 1887.....		169,215,067
National-bank notes outstanding October 31, 1888, including notes of national gold banks.....	239,385,237	
Less lawful money on deposit at same date, including deposits of national gold banks.....	87,018,909	152,366,328
Net decrease of circulation.....		16,848,739
Net outstanding as above, October 31, 1888.....		152,366,328
National-bank notes outstanding October 31, 1889, including notes of national gold banks.....	202,023,415	
Less lawful money on deposit at same date, including deposits of national gold banks.....	71,816,130	130,207,285
Net decrease of circulation.....		22,159,043

The gross decrease of circulation, including the notes of gold banks and those of failed and liquidating associations, was \$37,361,822.

BANKS WITHOUT CIRCULATION.

A number of national banks did not originally take circulating notes for issue, and others eventually deposited lawful money and surrendered their circulation.

The following is a list of these banks, the amount of capital and bonds being given:

Title of bank.	Capital.	Bonds.
Chemical National Bank of New York, N. Y.	\$300,000	\$50,000
National City Bank of New York, N. Y.	1,000,000	50,000
American Exchange National Bank of New York, N. Y.	5,000,000	50,000
National Bank of Washington, D. C.	200,000	50,000
Chestertown National Bank of Chestertown, Md.	50,000	12,500
First National Bank of Houston, Tex.	100,000	25,000
Mechanics' National Bank of New York, N. Y.	2,000,000	50,000
National Metropolitan Bank of Washington, D. C.	300,000	50,000
National Park Bank of New York, N. Y.	2,000,000	50,000
First National Bank of Butte, Mont.	100,000	25,000
Merchants' National Bank of New York, N. Y.	2,000,000	50,000
Total	13,050,000	462,500

SECURITY FOR CIRCULATING NOTES.

The security for circulating notes of national banks is limited by the act to United States registered bonds bearing interest, and the following table shows the amount of such bonds held by the Treasurer of the United States as security on June 30, of each year from 1865 to 1889 inclusive, and the amount owned and held by the banks for other purposes, including those deposited with the Treasurer to secure public deposits:

Years.	United States bonds held as security for circulation.					United States bonds held for other purposes at nearest date.	Grand total.
	6 per cent. bonds.	5 per cent. bonds.	4½ per cent. bonds.	4 per cent. bonds.	Total.		
1865 ..	\$170,382,500	\$65,576,600	.....	.....	\$235,959,100	\$155,785,750	\$391,744,850
1866 ..	241,083,500	86,228,850	.....	.....	327,310,350	121,152,950	448,463,300
1867 ..	251,430,400	89,177,100	.....	.....	340,607,500	84,002,650	424,610,150
1868 ..	250,726,950	90,768,950	.....	.....	341,495,900	80,922,500	422,418,400
1869 ..	255,190,350	87,661,250	.....	.....	342,851,600	55,102,000	397,953,600
1870 ..	247,355,350	94,923,200	.....	.....	342,278,550	43,980,600	386,259,150
1871 ..	220,497,750	139,387,800	.....	.....	359,885,550	39,450,800	399,336,350
1872 ..	173,251,450	207,189,250	.....	.....	380,440,700	31,868,200	412,308,900
1873 ..	160,923,500	229,487,050	.....	.....	390,410,550	25,724,400	416,134,150
1874 ..	154,370,700	236,800,500	.....	.....	391,171,200	25,347,100	416,518,300
1875 ..	136,955,100	239,350,400	.....	.....	376,314,500	26,900,200	403,214,700
1876 ..	109,313,450	232,081,300	.....	.....	341,394,750	45,170,300	386,565,050
1877 ..	87,690,300	206,651,050	\$44,372,250	.....	338,713,600	47,315,050	386,028,650
1878 ..	82,421,200	199,514,550	48,448,650	\$19,162,000	349,546,400	68,850,900	418,397,300
1879 ..	56,042,800	144,616,300	35,050,550	118,538,950	354,254,600	76,603,520	430,858,120
1880 ..	58,056,160	139,758,650	37,760,950	126,076,300	361,652,050	42,831,300	404,483,350
1881 ..	61,901,800	172,348,350	32,600,500	93,637,700	360,488,400	63,849,950	424,338,350
Continued at 3½ per cent. : 25,142,600	Continued at 3½ per cent. : 202,487,650	32,752,650	97,429,800	357,812,700	43,122,550	400,935,250	
1882 ..	385,700	7,402,800	39,408,500	104,954,650	353,029,500	34,094,150	387,123,650
1883 ..	.....	3 per cents : 200,877,850	46,546,400	111,690,900	330,649,850	31,203,000	361,852,850
1884 ..	Pacifics : 3,520,000	142,240,850	48,483,050	117,901,300	312,145,200	32,195,800	344,341,000
1885 ..	3,565,000	107,782,100	50,484,200	114,143,500	275,974,800	31,345,550	307,320,350
1886 ..	3,175,000	5,205,950	67,743,100	115,842,650	191,960,700	33,147,750	224,814,450
1887 ..	3,181,000	37,350	69,670,300	105,423,850	178,312,650	63,618,150	241,930,800
1888 ..	4,324,060	.....	42,409,900	101,387,550	148,121,450	51,642,100	199,763,550
1889 ..	.....	.....	.....	.....	.....	.....	.....

The following table gives similar information for the years ended October 31, from 1882 to 1889, inclusive. An examination of this and the foregoing table will disclose the changes which have occurred in the holdings of the several classes of bonds by the banks:

Year.	Num- ber of banks.	United States bonds held as security for circulation.					United States bonds held for other purposes at nearest date.	Total.
		4½ per cent. bonds.	4 per cent. bonds.	3 per cent. bonds.	Pacific 6 per cent. bonds.	Total.		
1882.....	2,301	\$33,754,650	\$104,927,500	{ \$40,621,950 179,675,550 }	\$3,526,000	\$362,505,650	\$37,563,750	\$400,069,400
1883.....	2,522	41,319,700	106,164,850	{ *602,000 201,327,750 }	3,463,000	352,877,300	30,674,050	383,551,350
1884.....	2,671	49,537,450	116,705,450	155,604,400	3,469,000	325,316,300	30,419,600	355,735,900
1885.....	2,727	49,547,250	116,391,650	138,920,650	3,505,000	308,364,550	31,780,100	340,144,650
1886.....	2,868	57,436,850	115,383,150	69,033,050	3,586,000	245,444,050	32,431,400	277,875,450
1887.....	3,061	69,696,100	115,731,400	144,500	3,256,000	188,828,000	34,671,350	223,499,350
1888.....	3,151	66,121,750	100,413,600	None.	3,468,000	170,003,350	60,715,050	230,718,400
1889.....	3,319	41,066,150	100,049,000	None.	4,553,000	145,668,150	48,501,200	194,169,350

* Three and one-half per cent.

A table will be found in the Appendix,* p. 115, showing on the first day of each month, from January 1, 1874, to November 1, 1889, the amount of authorized capital stock of the national banks, the amount of bonds on deposit to secure circulation, the amount of circulation secured by the bonds, the amount of lawful money deposited to redeem outstanding circulation, and the total amount outstanding, including notes of gold banks.

INTEREST-BEARING FUNDED DEBT OF THE UNITED STATES.

In order to preserve the continuity of statements made in previous reports with respect to changes in the funded debt of the United States and their effect upon the holdings of national banks, it is proper to repeat that the public debt reached its maximum August 31, 1865, and amounted to \$2,844,649,626, the non-interest-bearing obligations to \$461,616,311, leaving the interest-bearing debt \$2,383,033,315. On October 31, 1889, the interest-bearing debt had been reduced to \$852,635,172.

* See foot-note, page 456.

The following table shows the classes of bonds available as security for the circulating notes of national banks, the authorizing acts, dates of maturity, rates of interest, and intermediate changes:

BONDED DEBT AT DATES NAMED.

Date.	6 per cent.	5 per cent.	4½ per cent.*	4 per cent.†	6 per cent.‡	Total.
Aug. 31, 1865...	\$908,518,091	\$199,792,100	-----	-----	\$1,258,000	\$1,109,568,191
June 30, 1866...	1,008,368,469	198,528,435	-----	-----	6,042,000	1,212,958,904
June 30, 1867...	1,421,110,719	198,533,435	-----	-----	14,762,000	1,634,400,154
June 30, 1868...	1,841,521,800	221,589,400	-----	-----	29,089,000	2,092,199,200
June 30, 1869...	1,886,341,300	221,589,300	-----	-----	58,638,320	2,166,568,920
June 30, 1870...	1,764,932,300	221,589,300	-----	-----	64,457,320	2,050,978,920
June 30, 1871...	1,613,897,300	274,236,450	-----	-----	64,618,832	1,952,752,582
June 30, 1872...	1,374,883,800	414,567,300	-----	-----	64,623,512	1,845,074,612
June 30, 1873...	1,281,238,650	414,567,300	-----	-----	64,623,512	1,760,429,462
June 30, 1874...	1,213,624,700	510,628,050	-----	-----	64,623,512	1,788,876,262
June 30, 1875...	1,100,865,550	607,132,750	-----	-----	64,623,512	1,772,621,812
June 30, 1876...	984,999,650	711,685,800	-----	-----	64,623,512	1,761,308,962
June 30, 1877...	854,621,850	703,266,650	\$140,000,000	-----	64,623,512	1,761,512,012
June 30, 1878...	738,619,000	703,266,650	240,000,000	\$98,850,000	64,623,512	1,845,359,162
June 30, 1879...	310,932,500	646,905,500	250,000,000	679,878,110	64,623,512	1,952,339,622
June 30, 1880...	235,780,400	484,864,900	250,000,000	739,347,800	64,623,512	1,774,616,612
June 30, 1881...	196,378,600	439,841,350	250,000,000	739,347,800	64,623,512	1,690,191,262
June 30, 1882...	Continued at 3½ per cent. 58,957,150	Continued at 3½ per cent. 401,593,900 32,082,600	250,000,000	739,349,350	64,623,512	1,514,433,912
June 30, 1883...		Funded into 3 per cents, act July 12, 1882. 304,204,350	250,000,000	737,942,200	64,623,512	1,388,852,662
June 30, 1884...		224,612,150	250,000,000	737,661,700	64,623,512	1,276,897,362
June 30, 1885...		194,190,500	250,000,000	737,719,850	64,623,512	1,246,533,862
June 30, 1886...		144,046,600	250,000,000	737,759,700	64,623,512	1,196,429,812
June 30, 1887...		19,716,500	250,000,000	737,800,600	64,623,512	1,072,140,612
June 30, 1888...			222,207,050	714,177,400	64,623,512	1,001,007,962
June 30, 1889...			139,639,000	676,095,350	64,623,512	880,357,862
Oct. 31, 1889...			126,609,350	647,288,850	64,623,512	838,521,712

* Funded loan 1891; authorizing act, July 14, 1870, and January 20, 1871; date of maturity, 1891.

† Funded loan 1907; authorizing act, July 14, 1870, and January 20, 1871; date of maturity, 1907.

‡ Pacific railroad bonds; authorizing act, July 1, 1862, and July 2, 1864; date of maturity, 1895 to 1899.

The Navy pension fund, amounting to \$14,000,000 in 3 per cents, the interest upon which is applied to the payment of naval pensions exclusively, and \$113,460 of refunding certificates are not included in the table.

MARKET PRICES OF UNITED STATES BONDS.

The investment value of these bonds declines as they approach maturity, notwithstanding which the 4 percents were quoted on November 1, 1888 and 1889 at almost precisely the same figure.

The following table will show the movement in prices of the two classes during the past year:

OPENING, HIGHEST, AND LOWEST PRICES OF UNITED STATES REGISTERED $4\frac{1}{2}$ PER CENT. AND 4 PER CENT. BONDS, IN NEW YORK, FOR EACH WEEK FROM NOVEMBER 2, 1888, to NOVEMBER 8, 1889.

[Compiled by the Government Actuary.]

Week ending--	$4\frac{1}{2}$ per cent.			4 per cent.		
	Opening.	Highest.	Lowest.	Opening.	Highest.	Lowest.
Nov. 9, 1888	107 $\frac{1}{2}$ -107 $\frac{3}{4}$	107 $\frac{1}{2}$ -107 $\frac{1}{2}$	107 $\frac{1}{2}$ -107 $\frac{3}{4}$	127-127 $\frac{1}{2}$	127 $\frac{1}{2}$ -127 $\frac{1}{2}$	127-127 $\frac{1}{2}$
Nov. 16, 1888	107 $\frac{1}{2}$ -107 $\frac{3}{4}$	107 $\frac{1}{2}$ -107 $\frac{1}{2}$	107 $\frac{1}{2}$ -107 $\frac{3}{4}$	127-127 $\frac{1}{2}$	127 $\frac{1}{2}$ -128 $\frac{1}{2}$	127 $\frac{1}{2}$ -127 $\frac{1}{2}$
Nov. 23, 1888	107 $\frac{1}{2}$ -107 $\frac{3}{4}$	107 $\frac{1}{2}$ -108	107 $\frac{1}{2}$ -107 $\frac{3}{4}$	127 $\frac{1}{2}$ -128 $\frac{1}{2}$	128 $\frac{1}{2}$ -128 $\frac{1}{2}$	127 $\frac{1}{2}$ -128 $\frac{1}{2}$
Nov. 30, 1888	107 $\frac{1}{2}$ -108 $\frac{1}{2}$	108-108 $\frac{1}{2}$	107 $\frac{1}{2}$ -108 $\frac{1}{2}$	128 $\frac{1}{2}$ -128 $\frac{1}{2}$	128 $\frac{1}{2}$ -128 $\frac{1}{2}$	127 $\frac{1}{2}$ -127 $\frac{1}{2}$
Dec. 7, 1888	108-108 $\frac{1}{2}$	108-108 $\frac{1}{2}$	108-108 $\frac{1}{2}$	127 $\frac{1}{2}$ -127 $\frac{1}{2}$	127 $\frac{1}{2}$ -127 $\frac{1}{2}$	127-127 $\frac{1}{2}$
Dec. 14, 1888	108-108 $\frac{1}{2}$	108 $\frac{1}{2}$ -108 $\frac{1}{2}$	108-108 $\frac{1}{2}$	127 $\frac{1}{2}$ -127 $\frac{1}{2}$	127 $\frac{1}{2}$ -127 $\frac{1}{2}$	126 $\frac{1}{2}$ -127 $\frac{1}{2}$
Dec. 21, 1888	108 $\frac{1}{2}$ -108 $\frac{1}{2}$	108 $\frac{1}{2}$ -108 $\frac{1}{2}$	108 $\frac{1}{2}$ -108 $\frac{1}{2}$	127-127 $\frac{1}{2}$	127 $\frac{1}{2}$ -127 $\frac{1}{2}$	127-127 $\frac{1}{2}$
Dec. 28, 1888	108 $\frac{1}{2}$ -108 $\frac{1}{2}$	108 $\frac{1}{2}$ -108 $\frac{1}{2}$	108 $\frac{1}{2}$ -108 $\frac{1}{2}$	127-127 $\frac{1}{2}$	127 $\frac{1}{2}$ -127 $\frac{1}{2}$	127-127 $\frac{1}{2}$
Jan. 4, 1889	108 $\frac{1}{2}$ -109	108 $\frac{1}{2}$ -109	108 $\frac{1}{2}$ -109	127 $\frac{1}{2}$ -127 $\frac{1}{2}$	127 $\frac{1}{2}$ -128 $\frac{1}{2}$	126 $\frac{1}{2}$ -127
Jan. 11, 1889	108 $\frac{1}{2}$ -108 $\frac{1}{2}$	108 $\frac{1}{2}$ -108 $\frac{1}{2}$	108-108 $\frac{1}{2}$	126 $\frac{1}{2}$ -127	126 $\frac{1}{2}$ -127	126-126 $\frac{1}{2}$
Jan. 18, 1889	108 $\frac{1}{2}$ -109	109-109 $\frac{1}{2}$	108 $\frac{1}{2}$ -109	126 $\frac{1}{2}$ -126 $\frac{1}{2}$	127 $\frac{1}{2}$ -128	126 $\frac{1}{2}$ -126 $\frac{1}{2}$
Jan. 25, 1889	109-109 $\frac{1}{2}$	109-109 $\frac{1}{2}$	109-109 $\frac{1}{2}$	127 $\frac{1}{2}$ -127 $\frac{1}{2}$	127 $\frac{1}{2}$ -128 $\frac{1}{2}$	127 $\frac{1}{2}$ -127 $\frac{1}{2}$
Feb. 1, 1889	109-109 $\frac{1}{2}$	109-109 $\frac{1}{2}$	109-109 $\frac{1}{2}$	127 $\frac{1}{2}$ -128 $\frac{1}{2}$	128-128 $\frac{1}{2}$	127 $\frac{1}{2}$ -127 $\frac{1}{2}$
Feb. 8, 1889	107 $\frac{1}{2}$ -108 $\frac{1}{2}$	107 $\frac{1}{2}$ -108 $\frac{1}{2}$	107 $\frac{1}{2}$ -108	127 $\frac{1}{2}$ -128	128 $\frac{1}{2}$ -129	127-128
Feb. 15, 1889	108-108 $\frac{1}{2}$	108-108 $\frac{1}{2}$	107 $\frac{1}{2}$ -108	128 $\frac{1}{2}$ -129	128 $\frac{1}{2}$ -129 $\frac{1}{2}$	128 $\frac{1}{2}$ -129
Feb. 22, 1889	107 $\frac{1}{2}$ -108 $\frac{1}{2}$	107 $\frac{1}{2}$ -108 $\frac{1}{2}$	107 $\frac{1}{2}$ -108 $\frac{1}{2}$	128 $\frac{1}{2}$ -129	128 $\frac{1}{2}$ -129 $\frac{1}{2}$	128 $\frac{1}{2}$ -129
Mar. 1, 1889	107 $\frac{1}{2}$ -108 $\frac{1}{2}$	107 $\frac{1}{2}$ -108 $\frac{1}{2}$	107 $\frac{1}{2}$ -108 $\frac{1}{2}$	128 $\frac{1}{2}$ -129	128 $\frac{1}{2}$ -129	127 $\frac{1}{2}$ -128
Mar. 8, 1889	107 $\frac{1}{2}$ -108 $\frac{1}{2}$	107 $\frac{1}{2}$ -108 $\frac{1}{2}$	107 $\frac{1}{2}$ -108 $\frac{1}{2}$	127 $\frac{1}{2}$ -128	128 $\frac{1}{2}$ -129	127 $\frac{1}{2}$ -128
Mar. 15, 1889	108-108 $\frac{1}{2}$	108-108 $\frac{1}{2}$	107 $\frac{1}{2}$ -108 $\frac{1}{2}$	128 $\frac{1}{2}$ -128 $\frac{1}{2}$	128 $\frac{1}{2}$ -129	128 $\frac{1}{2}$ -128 $\frac{1}{2}$
Mar. 22, 1889	107 $\frac{1}{2}$ -108 $\frac{1}{2}$	107 $\frac{1}{2}$ -108 $\frac{1}{2}$	107 $\frac{1}{2}$ -108 $\frac{1}{2}$	128 $\frac{1}{2}$ -129	128 $\frac{1}{2}$ -129	128 $\frac{1}{2}$ -128 $\frac{1}{2}$
Mar. 29, 1889	107 $\frac{1}{2}$ -108 $\frac{1}{2}$	108-108 $\frac{1}{2}$	107 $\frac{1}{2}$ -108 $\frac{1}{2}$	128 $\frac{1}{2}$ -128 $\frac{1}{2}$	128 $\frac{1}{2}$ -129	128 $\frac{1}{2}$ -128 $\frac{1}{2}$
Apr. 5, 1889	108-108 $\frac{1}{2}$	108-108 $\frac{1}{2}$	108-108 $\frac{1}{2}$	128 $\frac{1}{2}$ -129	128 $\frac{1}{2}$ -129 $\frac{1}{2}$	128 $\frac{1}{2}$ -128 $\frac{1}{2}$
Apr. 12, 1889	108-108 $\frac{1}{2}$	108-108 $\frac{1}{2}$	107 $\frac{1}{2}$ -108 $\frac{1}{2}$	128 $\frac{1}{2}$ -128 $\frac{1}{2}$	128 $\frac{1}{2}$ -129 $\frac{1}{2}$	128 $\frac{1}{2}$ -128 $\frac{1}{2}$
Apr. 19, 1889	107 $\frac{1}{2}$ -108 $\frac{1}{2}$	108-108 $\frac{1}{2}$	107 $\frac{1}{2}$ -108	128 $\frac{1}{2}$ -129 $\frac{1}{2}$	129 $\frac{1}{2}$ -129 $\frac{1}{2}$	128 $\frac{1}{2}$ -129 $\frac{1}{2}$
Apr. 26, 1889	108-108 $\frac{1}{2}$	108 $\frac{1}{2}$ -108 $\frac{1}{2}$	108-108 $\frac{1}{2}$	129 $\frac{1}{2}$ -129 $\frac{1}{2}$	129 $\frac{1}{2}$ -129 $\frac{1}{2}$	129 $\frac{1}{2}$ -129 $\frac{1}{2}$
May 3, 1889	108 $\frac{1}{2}$ -108 $\frac{1}{2}$	108 $\frac{1}{2}$ -108 $\frac{1}{2}$	106 $\frac{1}{2}$ -107 $\frac{1}{2}$	129 $\frac{1}{2}$ -129 $\frac{1}{2}$	129 $\frac{1}{2}$ -129 $\frac{1}{2}$	129 $\frac{1}{2}$ -129 $\frac{1}{2}$
May 10, 1889	106 $\frac{1}{2}$ -107 $\frac{1}{2}$	106 $\frac{1}{2}$ -107 $\frac{1}{2}$	106 $\frac{1}{2}$ -107 $\frac{1}{2}$	129 $\frac{1}{2}$ -129 $\frac{1}{2}$	129 $\frac{1}{2}$ -129 $\frac{1}{2}$	129 $\frac{1}{2}$ -129 $\frac{1}{2}$
May 17, 1889	106 $\frac{1}{2}$ -107 $\frac{1}{2}$	106 $\frac{1}{2}$ -107 $\frac{1}{2}$	106 $\frac{1}{2}$ -107	129 $\frac{1}{2}$ -129 $\frac{1}{2}$	129 $\frac{1}{2}$ -129 $\frac{1}{2}$	129 $\frac{1}{2}$ -129 $\frac{1}{2}$
May 24, 1889	106 $\frac{1}{2}$ -107 $\frac{1}{2}$	106 $\frac{1}{2}$ -107 $\frac{1}{2}$	106 $\frac{1}{2}$ -107 $\frac{1}{2}$	129 $\frac{1}{2}$ -129 $\frac{1}{2}$	129 $\frac{1}{2}$ -129 $\frac{1}{2}$	129 $\frac{1}{2}$ -129 $\frac{1}{2}$
May 31, 1889	106 $\frac{1}{2}$ -107 $\frac{1}{2}$	106 $\frac{1}{2}$ -107 $\frac{1}{2}$	106 $\frac{1}{2}$ -107	129 $\frac{1}{2}$ -129 $\frac{1}{2}$	129 $\frac{1}{2}$ -129 $\frac{1}{2}$	128-128 $\frac{1}{2}$
June 7, 1889	106 $\frac{1}{2}$ -107	106 $\frac{1}{2}$ -107	106 $\frac{1}{2}$ -107	128-128 $\frac{1}{2}$	128-128 $\frac{1}{2}$	128-128 $\frac{1}{2}$
June 14, 1889	106 $\frac{1}{2}$ -107	106 $\frac{1}{2}$ -107 $\frac{1}{2}$	106 $\frac{1}{2}$ -107	128-128 $\frac{1}{2}$	128 $\frac{1}{2}$ -129	128-128 $\frac{1}{2}$
June 21, 1889	106 $\frac{1}{2}$ -107 $\frac{1}{2}$	106 $\frac{1}{2}$ -107 $\frac{1}{2}$	106 $\frac{1}{2}$ -107 $\frac{1}{2}$	128 $\frac{1}{2}$ -129	128 $\frac{1}{2}$ -129	128 $\frac{1}{2}$ -128 $\frac{1}{2}$
June 28, 1889	106 $\frac{1}{2}$ -107 $\frac{1}{2}$	106 $\frac{1}{2}$ -107 $\frac{1}{2}$	106 $\frac{1}{2}$ -107 $\frac{1}{2}$	128 $\frac{1}{2}$ -129	128 $\frac{1}{2}$ -129	128 $\frac{1}{2}$ -128 $\frac{1}{2}$
July 5, 1889	106 $\frac{1}{2}$ -107 $\frac{1}{2}$	106 $\frac{1}{2}$ -107 $\frac{1}{2}$	106 $\frac{1}{2}$ -107 $\frac{1}{2}$	128 $\frac{1}{2}$ -129	128 $\frac{1}{2}$ -129	128 $\frac{1}{2}$ -128 $\frac{1}{2}$
July 12, 1889	106 $\frac{1}{2}$ -107 $\frac{1}{2}$	106 $\frac{1}{2}$ -107 $\frac{1}{2}$	106 $\frac{1}{2}$ -107 $\frac{1}{2}$	128 $\frac{1}{2}$ -128 $\frac{1}{2}$	128 $\frac{1}{2}$ -128 $\frac{1}{2}$	128 $\frac{1}{2}$ -128 $\frac{1}{2}$
July 19, 1889	106 $\frac{1}{2}$ -107 $\frac{1}{2}$	106 $\frac{1}{2}$ -107 $\frac{1}{2}$	106 $\frac{1}{2}$ -107 $\frac{1}{2}$	128 $\frac{1}{2}$ -128 $\frac{1}{2}$	128 $\frac{1}{2}$ -128 $\frac{1}{2}$	128 $\frac{1}{2}$ -128 $\frac{1}{2}$
July 26, 1889	106 $\frac{1}{2}$ -107 $\frac{1}{2}$	106 $\frac{1}{2}$ -107 $\frac{1}{2}$	106 $\frac{1}{2}$ -107 $\frac{1}{2}$	128 $\frac{1}{2}$ -128 $\frac{1}{2}$	128 $\frac{1}{2}$ -128 $\frac{1}{2}$	128 $\frac{1}{2}$ -128 $\frac{1}{2}$
Aug. 2, 1889	106 $\frac{1}{2}$ -107 $\frac{1}{2}$	106 $\frac{1}{2}$ -107 $\frac{1}{2}$	105 $\frac{1}{2}$ -106 $\frac{1}{2}$	128 $\frac{1}{2}$ -128 $\frac{1}{2}$	128 $\frac{1}{2}$ -128 $\frac{1}{2}$	128 $\frac{1}{2}$ -128 $\frac{1}{2}$
Aug. 9, 1889	105 $\frac{1}{2}$ -106 $\frac{1}{2}$	105 $\frac{1}{2}$ -106 $\frac{1}{2}$	105 $\frac{1}{2}$ -106 $\frac{1}{2}$	128 $\frac{1}{2}$ -128 $\frac{1}{2}$	128 $\frac{1}{2}$ -128 $\frac{1}{2}$	128-128 $\frac{1}{2}$
Aug. 16, 1889	105 $\frac{1}{2}$ -106 $\frac{1}{2}$	105 $\frac{1}{2}$ -106 $\frac{1}{2}$	105 $\frac{1}{2}$ -106 $\frac{1}{2}$	128-128 $\frac{1}{2}$	128-128 $\frac{1}{2}$	128-128 $\frac{1}{2}$
Aug. 23, 1889	105 $\frac{1}{2}$ -106 $\frac{1}{2}$	105 $\frac{1}{2}$ -106 $\frac{1}{2}$	105 $\frac{1}{2}$ -106 $\frac{1}{2}$	128-128 $\frac{1}{2}$	128 $\frac{1}{2}$ -128 $\frac{1}{2}$	128-128 $\frac{1}{2}$
Aug. 30, 1889	105 $\frac{1}{2}$ -106 $\frac{1}{2}$	105 $\frac{1}{2}$ -106 $\frac{1}{2}$	105 $\frac{1}{2}$ -106 $\frac{1}{2}$	128-128 $\frac{1}{2}$	128-128 $\frac{1}{2}$	127 $\frac{1}{2}$ -128 $\frac{1}{2}$
Sept. 6, 1889	105 $\frac{1}{2}$ -106 $\frac{1}{2}$	105 $\frac{1}{2}$ -106 $\frac{1}{2}$	105 $\frac{1}{2}$ -106	127-127 $\frac{1}{2}$	127-127 $\frac{1}{2}$	127-127 $\frac{1}{2}$
Sept. 13, 1889	105 $\frac{1}{2}$ -106	105 $\frac{1}{2}$ -106 $\frac{1}{2}$	105 $\frac{1}{2}$ -106	127-127 $\frac{1}{2}$	127-127 $\frac{1}{2}$	127-127 $\frac{1}{2}$
Sept. 20, 1889	105 $\frac{1}{2}$ -106 $\frac{1}{2}$	105 $\frac{1}{2}$ -106 $\frac{1}{2}$	105 $\frac{1}{2}$ -106 $\frac{1}{2}$	127-127 $\frac{1}{2}$	127-127 $\frac{1}{2}$	127-127 $\frac{1}{2}$
Sept. 27, 1889	105 $\frac{1}{2}$ -106 $\frac{1}{2}$	105 $\frac{1}{2}$ -106 $\frac{1}{2}$	105 $\frac{1}{2}$ -106 $\frac{1}{2}$	126 $\frac{1}{2}$ -127 $\frac{1}{2}$	126 $\frac{1}{2}$ -127 $\frac{1}{2}$	126 $\frac{1}{2}$ -127 $\frac{1}{2}$
Oct. 4, 1889	105 $\frac{1}{2}$ -106 $\frac{1}{2}$	105 $\frac{1}{2}$ -106 $\frac{1}{2}$	105 $\frac{1}{2}$ -106	127-127 $\frac{1}{2}$	127-127 $\frac{1}{2}$	127-127 $\frac{1}{2}$
Oct. 11, 1889	105 $\frac{1}{2}$ -106 $\frac{1}{2}$	105 $\frac{1}{2}$ -106 $\frac{1}{2}$	105 $\frac{1}{2}$ -106	127-127 $\frac{1}{2}$	127-127 $\frac{1}{2}$	127-127 $\frac{1}{2}$
Oct. 18, 1889	105 $\frac{1}{2}$ -106	105 $\frac{1}{2}$ -106	105 $\frac{1}{2}$ -106	127-127 $\frac{1}{2}$	127-127 $\frac{1}{2}$	127-127 $\frac{1}{2}$
Oct. 25, 1889	105 $\frac{1}{2}$ -106	105 $\frac{1}{2}$ -106	105 $\frac{1}{2}$ -106	127-127 $\frac{1}{2}$	127-127 $\frac{1}{2}$	127-127
Nov. 1, 1889	105 $\frac{1}{2}$ -106	105 $\frac{1}{2}$ -106	104 $\frac{1}{2}$ -104 $\frac{1}{2}$	127-127 $\frac{1}{2}$	127-127 $\frac{1}{2}$	127-127 $\frac{1}{2}$
Nov. 8, 1889	104 $\frac{1}{2}$ -104 $\frac{1}{2}$	104 $\frac{1}{2}$ -104 $\frac{1}{2}$	104 $\frac{1}{2}$ -104 $\frac{1}{2}$	127-127 $\frac{1}{2}$	127-127 $\frac{1}{2}$	127-127 $\frac{1}{2}$

INVESTMENT VALUE OF UNITED STATES BONDS.

The following table, prepared by the Government Actuary, shows the fluctuations in price and investment value of the 4 and 4½ per cent. bonds at quarterly periods from 1885 to 1889, inclusive:

Date.	4½ per cent. bonds.		4 per cent. bonds.	
	Average price flat.	Rate of interest realized by investors.	Average price flat.	Rate of interest realized by investors.
1885:	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>
January	112.7788	2.655	121.9086	2.726
April	112.4350	2.488	121.8028	2.721
July	112.7525	2.365	122.6462	2.668
October	112.9421	2.250	123.4004	2.619
1886:				
January	112.7000	2.208	123.4325	2.607
April	112.4759	2.150	126.2980	2.444
July	111.8156	2.149	126.4975	2.420
October	111.9855	2.003	128.6659	2.289
1887:				
January	110.2775	2.290	127.8325	2.320
April	110.1947	2.019	129.2451	2.227
July	109.1475	2.340	127.8425	2.284
October	108.5553	2.339	125.7885	2.390
1888:				
January	108.2375	2.289	126.1275	2.341
April	107.1025	2.478	124.6400	2.409
July	107.5175	2.195	127.4825	2.236
October	108.4213	1.693	128.1204	2.178
1889:				
January	108.9255	1.254	127.2837	2.208
April	108.1848	1.240	129.1902	2.080
July	107.0048	1.421	128.3894	2.109
October	106.8241	1.645	127.1944	2.100

BOND PURCHASES BY THE TREASURY.

During the past year the purchase of the 4 and 4½ per cents. by the Government has been continuous, the total purchases amounting to \$189,138,800 since Treasury circular of April 17, 1888, was issued.

The purchases made during the year ended October 31, 1889, were as follows:

Month.	4 per cent. bonds.	4½ per cent. bonds.	Total.
November, 1888	\$780,000	\$10,275,150	\$11,055,150
December, 1888	152,200	5,874,550	6,026,750
January, 1889	7,914,200	7,914,200	7,914,200
February, 1889	2,450	10,395,900	10,398,350
March, 1889	7,694,400	7,694,400	7,694,400
April, 1889	4,802,950	6,603,600	11,406,550
May, 1889	121,600	6,138,650	6,260,250
June, 1889	126,650	2,764,550	2,891,200
July, 1889	15,500	4,594,050	4,609,550
August, 1889	12,940,850	3,349,350	16,290,200
September, 1889	7,756,000	2,873,800	10,629,800
October, 1889	8,102,700	2,212,450	10,315,150
Total	34,800,900	70,692,650	105,493,550

BOND WITHDRAWALS BY NATIONAL BANKS.

It is difficult to estimate the full effect of bond purchases by the Secretary of the Treasury upon the volume of circulation of the national banks, for while \$12,555,450 of bonds were withdrawn and directly transferred for purchase, less than \$2,000,000 being substituted, the total withdrawals amounted to more than \$24,000,000; but undoubtedly the \$12,000,000 not withdrawn for transfer were either placed on the market upon a fractional advance in price or were purchased by the Secretary directly from the banks after withdrawal.

The following table shows the class and amount of bonds withdrawn by the banks for transfer and purchase under Treasury circular of April 17, 1888, and the class and amount of bonds deposited in substitution from October 31, 1888, to November 1, 1889:

Date.	Withdrawn.			United States bonds in substitution.				Total withdrawn upon deposit of lawful money.
	$4\frac{1}{2}$ per cent.	4 percent.	Total.	4 percent.	$4\frac{1}{2}$ per cent.	P. R. R.	Total.	
November, 1888	\$2,724,300	\$779,000	\$3,503,300	\$70,000	.....	.....	\$70,000	\$3,433,300
December, 1888	664,900	156,250	821,150	50,000	.....	\$83,000	133,000	688,150
January, 1889	905,000	.....	905,000	520,000	.....	150,000	670,000	235,000
February, 1889	1,254,000	.....	1,254,000	591,000	\$10,000	.....	601,000	653,000
March, 1889	580,000	.....	580,000	195,000	.....	.....	195,000	385,000
April, 1889	734,500	182,500	917,000	131,250	.....	.....	131,250	785,750
May, 1889	397,000	91,250	488,250	56,500	.....	.....	56,500	431,750
June, 1889	367,500	42,500	410,000	.....	.....	.....	.....	410,000
July, 1889	351,000	.....	351,000	18,500	.....	.....	18,500	332,500
August, 1889	25,000	.....	25,000	.....	.....	.....	.....	25,000
September, 1889	122,500	1,449,000	1,571,500	.....	.....	.....	.....	1,571,500
October, 1889	130,750	1,598,500	1,729,250	.....	.....	50,000	50,000	1,679,250
Total	8,256,450	4,299,000	12,555,450	1,632,250	10,000	283,000	1,925,250	10,630,200

ISSUES AND REDEMPTIONS.

The following table gives the number and amount of national bank notes of each denomination which have been issued and redeemed since the organization of the system, and the amount outstanding October 31, 1889:

Denominations.	Number of notes—			Amount—		
	Issued.	Redeemed.	Outstanding.	Issued.	Redeemed.	Outstanding.
Ones	23,169,677	22,794,643	375,034	\$23,169,677	\$22,794,643	\$375,034
Twos	7,747,519	7,634,429	94,090	15,495,038	15,306,858	188,180
Fives	106,531,924	95,205,555	11,326,369	532,659,620	476,027,775	56,631,845
Tens	45,136,199	38,622,111	6,514,088	451,361,990	386,221,110	65,140,880
Twenties	14,090,211	11,634,316	2,455,895	281,804,220	232,686,320	49,117,900
Fifties	1,019,945	1,695,014	224,931	93,997,250	84,750,700	11,246,550
One hundreds	1,443,840	1,56,018	187,822	144,384,000	125,601,800	18,782,200
Five hundreds	23,894	23,475	410	11,947,000	11,737,500	209,500
One thousands	7,379	7,327	52	7,379,000	7,327,000	52,000
Fractions outstanding.	.....	.....	.....	.....	.....	25,084
Total	200,070,588	178,891,888	21,178,700	1,564,197,795	1,362,433,706	201,764,089

Notes of gold banks are not included in this table.

The discrepancy in the amount of circulating notes outstanding October 31, which will become apparent when the several statements in this Report are compared, is explained as follows:

In the table on page 418, notes of national gold banks amounting to \$156,652 are not included, and the table on page 32 includes \$97,590 representing notes redeemed and destroyed to be reissued.

The total issues of incomplete currency during the year are shown by the vault account, as follows:

National-bank currency in vaults October 31, 1888	\$44, 169, 170
Amount received from Bureau of Engraving and Printing during the year ended October 31, 1889	30, 428, 600
Total	74, 597, 770
Amount issued to banks during the year	\$30, 611, 860
Amount canceled during the year, not having been issued ...	1, 062, 880
	<hr/> 31, 674, 740
Balance in vaults	42, 923, 030

The act of July 12, 1882, provided that at the expiration of three years from the date of the extension of the charter of an association lawful money should be deposited for the redemption of the full amount of circulating notes of the bank then outstanding which were issued prior to such date, and the act also provided for the issue of new circulating notes bearing such devices as to make them readily distinguishable from notes previously issued to the bank. The inconvenience of issuing, concurrently, notes differing both in color and design to extended banks and to those organized subsequent to the passage of the act suggested the propriety of issuing the new series to the newly organized associations. Formerly notes in denominations ranging from one dollar to a thousand dollars were issued, but the issue of ones and twos ceased when specie payments were resumed by the Treasury, and since July 12, 1882, no denomination has been issued representing more than one hundred dollars.

The following table shows the amount of new currency issued to replace notes redeemed and destroyed under the provisions of the act of June 20, 1874, the amount issued to replace notes redeemed by lawful money deposited under the act of July 12, 1882, and the amount issued to both old and new banks upon bonds deposited for the purpose of obtaining additional circulation. The table also shows the amount of circulation redeemed under the act of June 20, 1874, establishing the National Bank Redemption Agency of the Treasury at Washington.

TABLE SHOWING BY STATES THE AMOUNT OF "ADDITIONAL CIRCULATION" ISSUED AND RETIRED DURING THE YEAR ENDED OCTOBER 31, 1889, AND TOTAL AMOUNT ISSUED AND RETIRED SINCE JUNE 20, 1874.

States and Territories.	Circulation issued under act of July 12, 1882.	Additional circulation issued.	Total issued.	Circulation retired.		Total retired.
				Under act of June 20, 1874.	Insolvent and liquidating banks.	
Maine.....		\$56,260	\$56,260	\$737,841	\$394,182	\$1,152,023
New Hampshire.....	\$36,350	28,115	64,465	344,758	269,457	614,215
Vermont.....				517,197	317,140	834,337
Massachusetts.....	3,060	68,000	71,160	6,585,506	3,111,211	9,696,717
Rhode Island.....				1,030,325	943,073	1,973,398
Connecticut.....		11,520	11,520	1,575,072	999,569	2,574,641
New York.....	40	101,345	101,385	3,676,088	2,660,627	6,336,715
New Jersey.....	120	112,960	113,080	784,080	504,008	1,288,088
Pennsylvania.....	8,620	293,865	302,485	3,779,283	2,118,475	5,997,758
Delaware.....				103,860	93,043	196,903
Maryland.....		64,120	64,120	661,863	506,260	1,168,129
District of Columbia.....		45,000	45,000	117,665	18,204	135,869
Virginia.....	45,080	76,500	121,580	192,390	143,639	336,029
West Virginia.....	30	13,500	13,530	60,647	118,745	179,392
North Carolina.....	16,450	33,760	50,210	92,857	50,843	143,700
South Carolina.....	43,940	5,635	49,575	113,592	14,135	127,727
Georgia.....	118,730	93,160	211,890	149,552	91,723	241,275
Florida.....		11,260	11,260		4,230	4,230
Alabama.....	19,120	203,850	222,970	80,885	27,678	108,563
Mississippi.....		7,840	7,840		4	4
Louisiana.....		58,510	58,510	119,108	88,084	207,192
Texas.....	21,300	560,465	581,765	66,777	35,668	102,445
Arkansas.....	81,700	11,250	92,950	41,200	21,654	62,854
Kentucky.....	45,000	208,100	253,100	824,066	275,029	1,099,095
Tennessee.....		92,260	92,260	238,644	81,456	320,100
Missouri.....	15,200	258,750	273,950	275,020	146,295	421,315
Ohio.....		131,170	131,170	2,168,723	1,001,980	3,170,703
Indiana.....		118,350	118,350	597,409	379,310	976,719
Illinois.....	30,620	120,170	150,790	464,453	346,594	811,047
Michigan.....	10	61,889	61,890	282,784	207,747	490,531
Wisconsin.....		52,885	52,885	203,397	126,840	330,237
Iowa.....	10	193,510	193,520	219,980	179,534	399,514
Minnesota.....		56,250	56,250	81,736	94,247	175,983
Kansas.....	22,220	154,335	176,555	56,763	49,884	106,647
Nebraska.....	27,180	380,445	407,625	75,691	50,052	125,742
Nevada.....					20	20
Oregon.....		56,260	56,260	57,420	25,886	83,306
Colorado.....	62,480	174,880	237,360	19,220	38,498	57,718
Utah.....		56,250	56,250	28,553	416	28,969
Idaho.....		11,270	11,270	2,161		2,161
Montana.....	29,470	67,530	97,000	4,190	7,448	11,638
Wyoming.....		10	10			
New Mexico.....				46,070	2,490	48,560
Dakota.....		89,760	89,760	15,753	27,400	43,153
Washington.....		389,540	389,540	38,622	6,220	44,842
California.....		112,480	112,480	198,900	21,440	220,340
Arizona.....					3,850	3,850
Total.....	626,730	4,643,000	5,269,730	26,770,127	15,704,289	42,474,416
Surrendered to this office and retired.....						124,495
From June 20, 1874, to October 31, 1888.....			229,016,588	224,564,494	99,419,781	323,984,275
Surrendered and retired same dates.....						15,727,563
Grand total October 31, 1889.....			234,286,318	251,334,621	115,124,070	382,310,749

Notes of gold-banks are not included in the above table.

Of the above \$4,643,000 there were issued to banks organized during the year \$3,485,960, and to banks already existing and increasing their circulation, \$1,157,040. No changes have been made during the past year in the provisions of law relating to the redemption of national-bank circulation, and the banks are substantially relieved from all

requirements relating to redemptions, except those of keeping good a deposit of lawful money with the Treasurer equal to 5 per cent. of their circulation, and the payment of a pro-rata annual assessment for the cost of redemption.

During the past year the receipts of the National Bank Redemption Agency amounted to \$84,116,462.16, of which amount \$36,473,400, or 43 per cent., was received from New York city, and \$10,089,615 from banks in the city of Boston. The amount received from Chicago was \$5,637,021; from Philadelphia, \$5,209,893; from Baltimore, \$2,386,483; from St. Louis, \$1,985,025; from New Orleans, \$1,572,000; from Cincinnati, \$1,480,291; from Providence, \$763,000, and from Pittsburgh, \$650,640.

A certain proportion of notes received for redemption are fit for circulation, and are returned to the issuing banks. These notes amounted, during the year ended October 31, 1889, to \$14,353,470.

The following table exhibits the amount of national-bank notes received monthly for redemption by the Comptroller of the Currency during the year ended October 31, 1889, and the amount received during the same period at the Redemption Agency of the Treasury, together with the total amount received since the passage of the act of June 20, 1874:

Months.	Received by the Comptroller of the Currency.					Treasury Redemption Agency.
	From national banks in connection with reduction of circulation and replacement with new notes.	From the Redemption Agency.			Total.	
		For replacement with new notes.	For reduction of circulation under act of June 20, 1874.	Insolvent and liquidating national banks.		
November, 1888	\$5, 230	\$1, 748, 000	\$2, 089, 289	\$1, 619, 845	\$5, 462, 364	\$5, 805, 923
December, 1888	38, 420	2, 087, 420	2, 094, 351	1, 443, 303	6, 663, 494	7, 692, 436
January, 1889	3, 495	3, 308, 490	3, 562, 922	1, 926, 694	8, 801, 601	12, 256, 553
February, 1889	30	2, 851, 320	2, 943, 712	1, 580, 398	7, 375, 460	7, 164, 265
March, 1889	17, 500	1, 993, 810	1, 967, 004	1, 219, 696	5, 198, 010	5, 735, 355
April, 1889	75	1, 752, 825	1, 896, 334	1, 176, 002	4, 825, 236	6, 035, 826
May, 1889	10, 230	2, 314, 925	2, 593, 396	1, 485, 209	6, 403, 760	9, 039, 602
June, 1889	10, 930	2, 497, 370	2, 863, 672	1, 530, 280	6, 902, 252	7, 941, 337
July, 1889	2, 025	2, 026, 990	2, 330, 803	1, 232, 612	5, 592, 430	6, 510, 302
August, 1889	75	1, 355, 450	1, 560, 803	811, 295	3, 727, 623	5, 644, 911
September, 1889	4, 870	1, 791, 405	1, 746, 587	1, 008, 209	4, 551, 071	4, 710, 379
October, 1889	50	1, 616, 215	1, 121, 244	670, 746	3, 408, 255	5, 579, 573
Received from June 20, 1874 to October 31, 1888	92, 930	25, 344, 220	26, 770, 117	15, 704, 289	67, 911, 556	84, 116, 462
Grand total	16, 503, 695	794, 308, 145	224, 506, 194	99, 294, 790	1, 134, 612, 824	1, 899, 039, 275
Grand total	16, 596, 625	819, 652, 365	251, 276, 311	114, 999, 079	1, 202, 524, 380	1, 983, 155, 737

Notes of gold banks are not included in the above table.

The following table exhibits the amount of national-bank notes received at this office and destroyed yearly since the establishment of the system:

Prior to November 1, 1865.....	\$175, 490	During year ended October 31—	
During year ended October 31—		1880.....	\$35, 539, 660
1866.....	1, 050, 382	1881.....	54, 941, 130
1867.....	3, 401, 423	1882.....	74, 917, 611
1868.....	4, 602, 825	1883.....	82, 913, 766
1869.....	8, 603, 729	1884.....	93, 178, 418
1870.....	14, 305, 689	1885.....	91, 048, 723
1871.....	24, 344, 047	1886.....	50, 989, 810
1872.....	30, 211, 720	1887.....	47, 726, 093
1873.....	36, 433, 171	1888.....	59, 568, 525
1874.....	49, 939, 741	1889.....	52, 207, 627
1875.....	137, 697, 696	Additional amount of insolvent and liquidating national banks.....	125, 555, 207
1876.....	98, 872, 716	Total.....	1, 362, 427, 231
1877.....	76, 918, 963		
1878.....	57, 381, 249		
1879.....	41, 101, 830		

Notes of gold banks are not included in the above table.

There was in the vault of the redemption division of this office awaiting destruction at the close of business October 31, 1888.....	\$104, 770
Received during the year ended October 31, 1889.....	67, 943, 901
Total.....	68, 048, 671
Withdrawn and destroyed during the year.....	67, 944, 251
Balance in vault October 31, 1889.....	104, 420

REDEMPTION OF NOTES OF BANKS REDUCING CIRCULATION, OF THOSE IN VOLUNTARY LIQUIDATION, AND OF FAILED BANKS, UNDER THE ACT OF JUNE 20, 1874.

This act provides for a reduction of the outstanding circulation of an association upon the deposit of lawful money with the Treasurer of the United States in sums of not less than \$9,000, and the act of July 12, 1882, requires a deposit of lawful money for the retirement of the old circulation of banks whose corporate existence has been extended.

Under these acts and on account of liquidating and insolvent banks \$436,968,216 of lawful money has been deposited with the Treasurer, including \$2,663,720 deposited for the redemption of notes of national gold banks and \$97,589,135 for the redemption of national-bank notes under the act of July 12, 1882.

During the year ended October 31, 1889, \$27,303,972 in lawful money was deposited, \$24,971,198 of which was by banks reducing circulation, \$1,702,526 by banks in voluntary liquidation, and \$630,248 by banks retiring old circulation issued prior to the extension of their corporate existence.

The total amount deposited prior to and under the acts of June 20, 1874, and July 12, 1882, is \$451,213,026, and of this sum \$67,554,341 was deposited by banks in liquidation. Deducting from the total deposit the amount of circulating notes redeemed and destroyed without re-issue, which was \$379,396,896, there remained in the hands of the Treasurer on October 31, 1889, \$71,816,130 in lawful money for the redemption and retirement of national-bank circulation, including \$156,652 for the redemption of the circulating notes of national gold banks.

Prior to June 20, 1874, national-bank notes amounting to \$10,431,135 were redeemed and destroyed without re-issue, \$368,965,761 having been redeemed, destroyed, and retired since that date. The latter amount includes \$2,507,068 of the notes of national gold banks and \$63,487,032 of the notes of national banks whose corporate existence has been extended.

There are no national gold banks now in existence, and the lawful money on deposit with the Treasurer of the United States, amounting to \$156,652, represents the remaining outstanding circulation of these banks.

DUTY, REDEMPTION CHARGES, AND ASSESSMENTS.

National banks are still subjected to semi-annual duty by the Government of one-half of 1 per cent. upon the average amount of their notes in circulation during the preceding six months, and are also required under the provisions of the act approved June 20, 1874, to pay the cost of the redemption of their notes at the office of the Treasurer of the United States, and the cost of the plates from which their notes are printed. In addition to this the banks are also required to pay the fees of the national bank examiners appointed under the provisions of section 5240 of the Revised Statutes, the amount of such fees being prescribed by that section as amended by the act approved February 19, 1875.

The duty and assessments collected during the past year were as follows:

Semi-annual duty on circulation	\$1, 410, 331. 84
Cost of redemption of notes by the United States Treasurer.....	131, 190. 67
Assessment for cost of plates, new banks.....	12, 200. 00
Assessment for cost of plates, extended banks	575. 00
Assessment for examiners' fees, sec. 5240, Revised Statutes	130, 725. 79
Total.....	1, 685, 023. 30

The following table is a comparative statement of taxes assessed as semi-annual duty on circulation, cost of redemption of notes, cost of plates, and examiners' fees for the past seven years:

Years.	Semi-annual duty on circulation.	Cost of redemption of notes by United States Treasurer.	Assessments for cost of plates, new banks.	Assessment for cost of plates, extended banks.	Assessment for examiners' fees (sec. 5240 R. S.).	Total.
1883.....	\$3, 132, 006. 73	\$147, 592. 27	\$25, 980. 00	\$34, 120. 00	\$94, 606. 16	\$3, 434, 305. 16
1884.....	3, 024, 068. 24	160, 896. 65	18, 845. 00	1, 950. 00	99, 642. 05	3, 306, 001. 94
1885.....	2, 794, 584. 01	181, 857. 16	13, 150. 00	97, 800. 00	107, 781. 73	3, 195, 172. 90
1886.....	2, 592, 021. 33	168, 243. 35	14, 810. 00	24, 825. 00	107, 272. 83	2, 907, 172. 51
1887.....	2, 044, 922. 75	138, 967. 00	18, 850. 00	1, 750. 00	110, 219. 88	2, 314, 709. 63
1888.....	1, 616, 127. 53	141, 141. 48	14, 100. 00	3, 900. 00	121, 777. 86	1, 897, 046. 87
1889.....	1, 410, 331. 84	131, 190. 67	12, 200. 00	575. 00	130, 725. 79	1, 685, 023. 30
Total	16, 614, 662. 43	1, 069, 888. 58	117, 935. 00	164, 920. 00	772, 026. 30	18, 739, 432. 31

The total tax collected from the national banks up to July 1, 1889, amounted to \$7,855,887.74 on capital, \$60,940,067.16 on deposits, and \$68,868,180.67 on circulation, making a total of \$137,664,135.57.

LOST OR UNREDEEMED BANK NOTES.

Section 6 of the act of July 12, 1882, provides that at the end of the three years from the date of the extension of the corporate existence of each bank, the association so extended shall deposit lawful money with the Treasurer of the United States sufficient to redeem the remainder of the circulation which was outstanding at the date of its extension. It also provides that any gain that may arise from the failure to present such circulating notes for redemption shall be for the benefit of the

United States, and that the new circulating notes to be issued in the place of the old shall bear such device as shall readily distinguish them from the circulating notes previously issued.

The Hon. John Jay Knox in his report as Comptroller for 1875 presented a table from data obtained from a series of reports of the superintendent of the bank department of the State of New York, exhibiting the amount of notes which had been issued to banks organized in that State, and the amount remaining at the expiration of the six years' notice required to be given by the banks before they were by law relieved from the obligation to redeem them. Returns were in this way obtained from 286 banks either incorporated or organized under the safety fund or the free banking system of the State of New York.

The maximum amount of circulation issued to them was \$50,754,514, and the amount of unredeemed circulation at the date of the report named was \$1,336,337, or 2.63 per cent. of the highest amount issued. The maximum amount of circulation issued to 30 State banks in the State of New York which are still in operation either as national or State associations was \$7,763,010, while the amount remaining unredeemed in October, 1875, was \$142,365, or only 1.83 per cent. of the highest amount issued. The amount of circulation issued to 240 State banks in Wisconsin was \$7,565,409, and the amount unredeemed was \$134,747, the percentage of unredeemed notes being 1.78 only. The maximum issue to 210 State banks in the six New England States was \$39,245,380, while the amount remaining was but \$792,767, the proportion of the latter to the former being 2.02 per cent. The returns from 332 State banks in New York, New Jersey, Delaware, and Maryland show their maximum circulation to have been \$65,664,176, while the amount unredeemed was \$1,707,428, and the percentage was 2.60. The percentage of unredeemed notes of 25 State banks in Ohio, having a circulation of \$2,196,381, was 2.79. The greatest amount of circulation of 707 State banks, in twelve States, was \$114,671,346, and the amount outstanding \$2,696,282, the proportion unredeemed being 2.40 per cent.

He said:

It is probable that, under the national system of redemption, the proportion of national-bank notes which will ultimately be redeemed is much greater than that of the State-bank notes under previous systems.

The highest amount of circulation issued to fifteen national banks which failed previous to 1870 was \$1,554,400, and the amount outstanding on November 1, 1883, was \$9,298, and the percentage unredeemed .6 per cent. of the amount issued. These notes had had a circulation of from five to six years only, which accounts for the small amount remaining outstanding. The highest amount of circulation issued to eight national banks which failed previous to 1873 was \$1,642,293, and the percentage was 1.47 per cent., and these notes had had a circulation of from four to nine years.

Tables were also given by him in his report for 1883 showing the figures in detail, from which the preceding figures are derived, giving the date of the organization of each bank, the circulation outstanding, and the percentage unredeemed in the years 1875, '78, '83. Other tables in the report and appendix gave further details as to the redemption of circulation of banks that had become insolvent or were placed in liquidation at various dates, the circulation of which had been outstanding for different periods prior to their insolvency or liquidation, with the percentage of notes remaining unredeemed at the date of the report. Mr. Knox further said in this report that—

The issues of Treasury notes of the series of 1869-1874 have not been so largely reduced by redemptions. The national-bank notes for years have done the work, while a considerable portion of the legal-tender notes have been held in the vaults as

reserve. These legal-tender notes held by the banks have recently been replaced by coin to a considerable extent, but the banks yet held on October 2, 1883, \$80,642,997. When these are assorted a considerable amount of the first three issues will be returned for redemption.

The highest amount of the first issue of legal-tender notes outstanding at any one time was \$449,497,222, on February 3, 1864. These notes were first issued on April 2, 1862, and the issue ceased on April 19, 1869. The amount outstanding and the amount redeemed since November 1, 1882, are shown in the following table, from which it will be seen that the amount outstanding on November 1, 1883, was \$11,473,855, being a percentage of 2.55 on the highest amount outstanding. The amount of Treasury notes payable in gold issued from July 17, 1861, to December 31, 1862, was \$60,000,000, in denominations of five, ten, and twenty dollars; and the amount remaining outstanding on the 1st of November last (1883) was \$58,800, the proportion unredeemed being a little less than one-tenth of 1 per cent.

The points to be considered in determining the amount of gain which will ultimately accrue to the Government from the issue of legal-tender notes, national-bank notes, and silver certificates are—

1. The length of time such redemption has continued;
2. The length of time any given series of notes had been in circulation before its redemption began; and
3. All the circumstances and law which might cause some peculiar use of the notes which would either hasten or retard their presentation for redemption.

As has been seen from that portion of Mr. Knox's report quoted in reference to the first three series of legal-tender notes, the use of these notes by the national banks for reserve greatly retarded their redemption.

The paper-money issues of the Government since 1861 are, even when in process of redemption, still in use. Legal-tender and national-bank notes of the earliest issues still pass current with those of the latest. There is no special incentive to return any of them for redemption, and the higher the credit of the Government the less the incentive. It is only as they become mutilated and unfit for circulation that the public return them to the Treasury. The notes of national banks, insolvent or in liquidation, being assumed by the Government, remain in circulation, the same as legal-tender notes or the notes of banks in operation.

This condition of things points to the conclusion that even the comparatively small percentages of unredeemed notes will be further reduced with the lapse of time, and that the ultimate amount remaining unredeemed will probably be less than the percentage of State-bank-note circulation.

The result of my investigations is that the percentage of ultimate loss upon unredeemed national bank or Treasury notes is even less than the estimate of Comptroller Knox, namely 1 to $1\frac{1}{2}$ per cent. of circulation for twenty years.

Tables of three groups of banks, prepared by my predecessor, are given, to which interesting data are added, for the purpose of comparison, a column showing the percentage of insolvent bank-notes remaining unredeemed November 1, 1889.

The following table shows the highest amount of circulation issued to 15 banks which failed prior to 1870, to 8 banks which failed prior to 1873, and to 17 banks which failed prior to 1876, with the amount of the circulating notes of each bank and group of banks outstanding November 1, 1889, and the percentages of the notes unredeemed to the total issued on November 1, 1875, 1878, 1883, and 1889. It also shows the total circulation issued to these banks, the total amount outstanding

November 1, 1889, and the percentages of notes unredeemed at the last-named dates :

Name and location of bank.	Date of organization.	Circulation.		Percentage unredeemed.			
		Issued.	Outstanding November 1, 1889.	1875.	1878.	1883.	1889.
First National Bank, Attica, N. Y.	Jan. 14, 1864	\$44,000	\$243	1.10	.79	.63	.55
Venango National Bank, Franklin, Pa.	May 20, 1865	85,000	227	.73	.52	.37	.27
Merchants' National Bank, Washington, D. C.	Dec. 14, 1864	180,000	656	1.28	.81	.50	.36
First National Bank, Medina, N. Y.	Feb. 3, 1864	40,000	244	1.17	.78	.65	.61
Tennessee National Bank, Memphis, Tenn.	June 5, 1865	90,000	312	.99	.68	.50	.35
First National Bank, Selma, Ala.	Aug. 24, 1865	85,000	439	1.19	.81	.57	.52
First National Bank, New Orleans, La.	Dec. 18, 1863	180,000	1,165	1.55	1.18	.83	.65
National Unadilla Bank, Unadilla, N. Y.	July 17, 1865	100,000	230	.94	.51	.33	.23
Farmers and Citizens' National Bank, Brooklyn, N. Y.	June 5, 1865	253,900	1,155	1.05	.85	.64	.45
Croton National Bank, New York, N. Y.	Sept. 9, 1865	180,000	350	.82	.49	.29	.19
First National Bank, Bethel, Conn.	May 15, 1865	26,300	195	1.97	1.14	.80	.74
First National Bank, Keokuk, Iowa	Sept. 9, 1863	90,000	366	1.20	.75	.55	.41
National Bank of Vicksburg, Miss.	Feb. 14, 1865	25,500	67	1.88	.80	.46	.26
First National Bank, Rockford, Ill.	May 20, 1864	45,000	312	2.31	1.41	.84	.70
First National Bank of Nevada, Austin, Nev.	June 13, 1865	129,700	1,038	3.71	1.73	1.11	.80
Total and average percentage, 15 banks		1,554,400	6,999	1.39	.86	.60	.45
Ocean National Bank, New York, N. Y.	June 6, 1865	800,000	7,783	6.10	2.55	1.53	.97
Union Square National Bank, New York, N. Y.	Mar. 13, 1869	50,000	271	4.33	1.97	.91	.54
Eighth National Bank, New York, N. Y.	Apr. 16, 1864	243,393	2,628	5.43	2.41	1.47	1.08
Fourth National Bank, Philadelphia, Pa.	Feb. 20, 1864	179,000	1,400	5.88	2.74	1.41	.80
Waverly National Bank, Waverly, N. Y.	May 29, 1865	71,000	953	6.93	3.20	2.04	1.34
First National Bank, Fort Smith, Ark.	Feb. 6, 1866	45,000	485	6.20	2.61	1.41	1.08
Scandinavian National Bank, Chicago, Ill.	May 7, 1872	135,000	413	11.52	2.87	.83	.31
Wallkill National Bank, Middletown, N. Y.	July 21, 1865	118,000	1,340	10.05	3.48	1.88	1.13
Total and average per centage, 8 banks		1,642,293	15,273	6.70	2.66	1.47	.93
Crescent City National Bank, New Orleans, La.	Feb. 15, 1872	450,000	2,680	15.39	5.30	1.45	.60
Atlantic National Bank, New York, N. Y.	July 1, 1865	100,000	1,336	11.02	3.56	1.84	1.34
First National Bank, Washington, D. C.	July 16, 1863	450,000	8,441	32.80	7.85	3.28	1.88
National Bank of the Commonwealth, New York, N. Y.	July 1, 1865	234,000	3,518	38.05	7.73	2.59	1.50
Merchants' National Bank, Petersburg, Va.	Sept. 1, 1865	360,000	4,630	49.15	11.88	3.35	1.30
First National Bank, Petersburg, Va.	July 1, 1865	179,200	2,820	53.05	11.05	3.81	1.57
First National Bank, Mansfield, Ohio.	May 24, 1864	90,000	1,288	43.12	9.22	3.05	1.43
New Orleans National Banking Association, New Orleans, La.	May 27, 1871	360,000	5,500	30.97	7.79	2.22	1.53
First National Bank, Carlisle, Pa.	July 7, 1863	45,000	635	43.40	8.43	3.01	1.41
First National Bank, Anderson, Ind.	July 21, 1863	45,000	890	40.03	8.75	3.19	1.98
First National Bank, Topeka, Kans.	Aug. 23, 1866	90,000	1,296	54.17	9.99	3.24	1.44

Name and location of bank.	Date of organization.	Circulation.		Percentage unredeemed.			
		Issued.	Outstanding November 1, 1889.	1875.	1878.	1883.	1889.
First National Bank, Norfolk, Va.....	Feb. 23, 1864	\$95,000	\$1,640	48.21	11.28	3.69	1.73
Gibson County National Bank, Princeton, Ind.....	Nov. 30, 1872	43,800	370	13.77	17.61	2.98	.85
First National Bank of Utah, Salt Lake City, Utah.....	Nov. 16, 1869	118,191	1,169	49.50	9.54	2.28	.99
Cook County National Bank, Chicago, Ill.....	July 8, 1871	285,100	2,547	58.88	12.44	2.81	.90
First National Bank, Tiffin, Ohio.....	Mar. 16, 1865	45,000	1,184	65.07	12.85	4.28	2.03
Charlottesville National Bank, Charlottesville, Va.....	July 19, 1865	146,585	2,680	95.00	23.37	5.91	1.83
Total and average percentage, 17 banks.....		3,136,876	42,624	41.81	9.76	2.91	1.36
Total and average percentage, 40 banks.....		6,333,569	64,896	23.06	5.79	1.98	1.02

It is quite possible that the low-loss rate exhibited by the first group may be exceptional, but no facts are disclosed which render such a result probable. On the contrary, the gradual reduction of the percentage seems to be uninterrupted, and may continue indefinitely. It is possible, if not probable, that the ultimate loss to note-holders, by reason of loss or destruction, will not exceed one-half of 1 per cent. of the total issue of the associations comprising the national system.

The highest amount of the first issue of legal-tender notes outstanding at any one time was \$449,479,222, on February 3, 1864. These notes were first issued on April 2, 1862, and the issue ceased on April 19, 1869. The amount outstanding and the amount redeemed since November 1, 1878, are shown in the following table, from which it will be seen that the amount outstanding on November 1, 1889, was \$8,124,926, being a percentage of 1.81 on the highest amount outstanding.

November 1—	Outstanding.	Redeemed during the year.	Percentage unredeemed.
1878.....	\$18,312,584		4.07
1879.....	16,271,277	\$2,041,307	3.62
1880.....	14,947,895	1,323,382	3.33
1881.....	13,833,300	1,114,595	3.08
1882.....	12,518,833	1,314,467	2.79
1883.....	11,473,853	1,044,960	2.55
1884.....	10,611,210	862,643	2.36
1885.....	9,926,815	684,395	2.21
1886.....	9,133,133	793,682	2.03
1887.....	8,736,412	396,721	1.94
1888.....	8,390,293	346,119	1.87
1889.....	8,124,926	265,367	1.81

The amount of demand Treasury notes, payable in gold, issued from July 17, 1861, to December 31, 1862, was \$60,000,000, in denominations of five, ten, and twenty dollars; and the amount remaining outstanding on November 1, 1889, was \$56,442.50, the proportion unredeemed being less than one-tenth of 1 per cent.

PLATES AND DIES.

Section 331 of the Revised Statutes of the United States, provides that—

There shall be assigned from time to time, to the Comptroller of the Currency, by the Secretary of the Treasury suitable rooms in the Treasury building for conducting the business of the Currency Bureau, containing safe and secure fire-proof vaults, in which the Comptroller shall deposit and safely keep all the plates not necessarily in the possession of engravers and printers, and other valuable things belonging to his department, etc.

Section 5173 of the Revised Statutes reads as follows:

The plates and special dies to be procured by the Comptroller of the Currency for the printing of such circulating notes shall remain under his control and direction. * * *

Section 5174 of the Revised Statutes further provides that—

The Comptroller of the Currency shall cause to be examined, each year, the plates, dies, but pieces (bed pieces), and other material from which the national-bank circulation is printed, in whole or in part, and file in his office annually a correct list of the same. Such material as shall have been used in the printing of the notes of associations which are in liquidation or have closed business shall be destroyed under such regulations as shall be prescribed by the Comptroller of the Currency and approved by the Secretary of the Treasury. The expenses of any such examination shall be paid out of any appropriation made by Congress for the special examination of national banks and bank-note plates.

The provisions of law above quoted set forth the duties of the Comptroller of the Currency so far as they relate to the custody and control of plates and dies used in printing notes for national banks, and were applicable to the conditions which existed prior to the erection and occupancy of the building where the engraving of the plates and the printing of the notes are now carried on. These plates are now necessarily deposited in vaults situated in the building occupied by the Bureau of Engraving and Printing, and it is unreasonable that the Comptroller of the Currency should still be in any sense held accountable for their safe-keeping, while in fact it is a physical impossibility for him to have any oversight over them.

It is entirely proper that the Comptroller should still have access to them, and such control as will enable him to require the preparation of new plates, and to examine and inventory them, and destroy such as are no longer needed. No change in the law in this respect is necessary. It is, however, recommended that the Chief of the Bureau of Engraving and Printing, who is now, and has been for many years, the actual custodian of these plates and dies, be made also the legal custodian. The new plates are engraved and prepared in his bureau upon the requisition of the Comptroller of the Currency, and never pass out of the former's custody until they become useless by reason of wear or the closing of the association for which they were prepared, and then they are destroyed under rules provided for by law. The employé in charge of the vault where this property is stored is under the direction and control of the Chief of the Bureau of Engraving and Printing, and is borne upon his rolls. The Comptroller holds that the plates are "necessarily in the possession of engravers and printers."

It seems entirely proper, therefore, that existing conditions be recognized by legal enactment, and the responsibility be placed where the power resides.

LOANS.

The following table gives a classification of the loans of the national banks in each of the central reserve cities of New York, Chicago, and St. Louis, in other reserve cities classified in groups of four each, and

in the rest of the country at nearly the same dates in each of the last four years:

OCTOBER 7, 1886.

	No. of banks.	On United States bonds on demand.	On other stocks, bonds, etc., on demand.	On single name paper without other security.	All other loans.	Total.
New York.....	45	\$2,002,551	\$91,636,791	\$24,646,007	\$135,447,027	\$253,732,376
Chicago.....	15	85,900	10,663,006	12,593,921	32,058,515	55,401,342
St. Louis.....	5	.....	1,028,430	355,373	8,291,968	9,675,771
Group No. 1, 4 cities*	123	258,210	36,617,888	33,499,362	168,072,545	238,448,305
Group No. 2, 4 cities*	40	69,005	7,440,098	6,239,954	35,235,704	48,984,761
Group No. 3, 4 cities*	32	325,339	7,715,715	7,958,324	38,967,756	54,907,054
Group No. 4, San Francisco*	2	10,000	304,737	2,137,857	880,241	3,356,835
Country†	2,590	563,717	41,008,812	110,677,534	626,849,753	779,099,816
Total.....	2,852	3,314,721	196,415,477	198,128,533	1,045,809,509	1,443,668,240

OCTOBER 5, 1887.

New York.....	47	\$1,445,900	\$95,075,844	\$17,585,496	\$143,906,941	\$258,014,181
Chicago.....	18	500	10,821,735	15,498,986	34,754,972	61,076,193
St. Louis.....	5	.....	1,182,214	279,603	8,920,936	10,382,753
Group No. 1, 4 cities*	126	56,805	37,717,725	32,464,759	177,884,888	248,124,177
Group No. 2, 4 cities*	41	60,430	7,710,369	6,111,182	35,568,827	49,450,807
Group No. 3, 4 cities*	35	48,400	8,087,223	7,887,689	43,232,749	59,256,060
Group No. 4, 4 cities*	21	7,500	1,117,443	8,213,092	20,827,885	30,165,920
Country.....	2,756	1,413,918	44,335,893	124,035,463	693,790,281	863,575,555
Total.....	3,049	3,033,453	206,048,445	212,076,270	1,158,887,479	1,580,045,647

OCTOBER 4, 1888.

New York.....	46	\$2,132,159	\$108,466,001	\$28,626,295	\$153,271,026	\$292,495,481
Chicago.....	19	359,296	9,631,825	14,155,001	41,129,615	65,275,737
St. Louis.....	4	.....	921,854	306,450	6,988,242	8,216,546
Group No. 1, 4 cities*	128	148,770	44,271,164	41,430,120	182,567,237	268,417,291
Group No. 2, 4 cities*	41	10,765	7,806,794	7,182,779	37,435,637	52,435,975
Group No. 3, 4 cities*	33	75,000	6,570,938	7,260,665	42,188,407	56,093,010
Group No. 4, 4 cities*	22	1,200	1,205,956	8,501,966	21,303,327	31,012,089
Country.....	2,847	577,484	42,568,172	135,967,639	721,806,861	900,938,156
Total.....	3,140	3,304,674	221,460,344	243,430,915	1,206,690,352	1,674,886,285

SEPTEMBER 30, 1889.

	No. of banks.	On paper with single name, unsecured.	On paper with indorsers, otherwise unsecured.	On demand with U. S. bonds, other bonds, stocks, or collaterals as security.	On time, with U. S. bonds, other bonds, stocks, or collaterals as security.	Total.
New York.....	45	\$31,866,578	\$119,366,417	\$109,579,495	\$43,085,676	\$303,808,166
Chicago.....	20	15,947,708	31,275,073	12,702,779	12,455,515	72,381,075
St. Louis.....	5	866,900	7,863,955	1,846,621	2,897,770	13,475,246
Group No. 1, 4 cities*	129	43,237,334	145,457,842	54,280,694	43,847,643	286,823,504
Group No. 2, 4 cities*	43	8,308,283	29,328,614	9,770,705	12,056,470	59,463,472
Group No. 3, 4 cities*	33	8,618,618	39,473,645	8,337,056	6,419,197	62,848,516
Group No. 4, 4 cities*	23	9,051,215	16,140,667	3,432,808	7,661,230	36,285,921
Country.....	2,992	154,475,783	636,484,540	54,314,240	125,279,276	970,553,839
Total.....	3,290	272,372,410	1,025,390,153	254,264,398	253,702,777	1,805,729,739

*Group No. 1, Boston, Albany, Philadelphia, and Pittsburgh. Group No. 2, Baltimore, Washington, New Orleans, and Louisville. Group No. 3, Cincinnati, Cleveland, Detroit, and Milwaukee. Group No. 4, Kansas City, St. Joseph, Omaha, and San Francisco.

† Kansas City, St. Joseph, and Omaha were not reserve cities in 1886.

In the table below is given a full classification of the loans in New York city alone for the last five years:

Loans and discounts.	Oct. 1, 1885.	Oct. 7, 1886.	Oct. 5, 1887.	Oct. 4, 1888.	Sept. 30, 1889.
	44 banks.	45 banks.	47 banks.	46 banks.	45 banks.
On indorsed paper.....	\$114, 013, 775	\$121, 381, 380	\$115, 316, 625	\$117, 707, 044	\$119, 369, 404
On single-name paper.....	25, 331, 820	24, 646, 008	17, 585, 496	23, 626, 295	31, 866, 578
On U. S. bonds on demand.....	3, 286, 124	2, 002, 550	1, 445, 000	2, 132, 159	1, 124, 109
On other stocks, et., on demand	80, 687, 265	91, 636, 791	95, 075, 844	103, 466, 001	108, 258, 112
On real-estate security.....	215, 385	211, 432	146, 885	113, 494	201, 878
All other loans.....	13, 289, 229	13, 854, 215	28, 443, 431	35, 450, 488	43, 078, 085
Total.....	236, 823, 598	253, 732, 376	258, 014, 181	292, 495, 481	303, 898, 166

The subjoined tables bring forward to the latest date the usual summary of information as to the course of deposits and reserves since the act of June 20, 1874, went into effect. They show the amount of deposits and the state of the reserve at about October 1 of each year, in each central reserve city, in all the reserve cities, and in the States and Territories, with a general summary embracing all active national banks.

NEW YORK CITY.

Date.	No. of banks.	Net deposits.	Reserve required (25 per cent).*	Reserve held.		Classification of reserve.			
				Amount.	Ratio to deposits.	Specie.	Other lawful money.	Due from agents.	Redemption fund.
		Millions.	Millions.	Millions.	Per cent.	Millions.	Millions.	Millions.	Millions.
Oct. 2, 1874	48	204.6	51.2	68.3	33.4	14.4	52.4	.....	1.5
Oct. 1, 1875	48	202.3	50.7	60.5	29.9	5.0	54.4	.....	1.1
Oct. 2, 1876	47	197.9	49.5	60.7	30.7	14.6	45.3	.....	0.8
Oct. 1, 1877	47	174.9	43.7	48.1	27.5	13.0	34.3	.....	0.8
Oct. 1, 1878	47	189.8	47.4	50.9	26.8	13.3	36.5	.....	1.1
Oct. 2, 1879	47	210.2	52.6	53.1	25.3	19.4	32.6	.....	1.1
Oct. 1, 1880	47	268.1	67.0	70.6	26.4	58.7	11.0	.....	0.9
Oct. 1, 1881	48	268.8	67.2	62.5	23.3	50.6	10.9	.....	1.0
Oct. 3, 1882	50	254.0	63.5	64.4	25.4	44.5	18.9	.....	1.0
Oct. 2, 1883	48	266.9	66.7	70.8	26.5	50.3	19.7	.....	0.9
Sept. 30, 1884	44	255.0	63.7	90.8	35.6	63.1	27.0	.....	0.7
Oct. 1, 1885	44	312.9	78.2	115.7	37.0	91.5	23.7	.....	0.5
Oct. 7, 1886	45	282.8	70.7	77.0	27.2	64.1	12.5	.....	0.4
Oct. 5, 1887	47	284.3	71.1	80.1	28.2	63.6	16.1	.....	0.4
Oct. 4, 1888	46	342.2	85.5	96.4	28.2	73.9	22.1	.....	0.3
Sept. 30, 1889	45	338.2	84.5	84.9	25.1	59.1	25.6	.....	0.2
Average for 16 years ..	47	253.4	63.3	72.2	28.5	43.7	27.7	.....	0.8

CHICAGO.

Oct. 5, 1887	18	64.6	16.2	19.7	30.5	12.9	6.7	.....	0.05
Oct. 4, 1888	19	69.3	17.3	21.0	30.2	13.1	7.8	.....	0.05
Sept. 30, 1889	20	78.7	19.7	25.0	31.7	15.3	9.6	.....	0.05

ST. LOUIS.

Oct. 5, 1887	5	10.3	2.6	2.7	26.4	1.3	1.3	.....	0.03
Oct. 4, 1888	4	7.9	2.0	2.1	27.0	1.0	1.1	.....	0.02
Sept. 30, 1889	5	12.0	3.0	3.2	26.7	1.6	1.6	.....	0.01

*All in cash.

RESERVE CITIES.*†

Date.	No. of banks.	Net deposits.	Reserve required (25 per cent.).	Reserve held.		Classification of reserve.			
				Amount.	Ratio to deposits.	Specie.	Other lawful money.	Due from agents.	Redemption fund.
		<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>	<i>Per cent.</i>	<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>
Oct. 2, 1874	182	221.4	55.3	76.0	34.3	4.5	36.7	31.1	3.7
Oct. 1, 1875	188	223.9	56.0	74.5	33.3	1.5	37.1	32.3	3.6
Oct. 2, 1876	189	217.0	54.2	76.1	35.1	4.0	37.1	32.0	3.0
Oct. 1, 1877	188	204.1	51.0	67.3	33.0	5.6	34.3	24.4	3.0
Oct. 1, 1878	184	199.9	50.0	71.1	35.6	9.4	29.4	29.1	3.2
Oct. 2, 1879	181	288.8	57.2	83.5	36.5	11.3	33.0	35.7	3.5
Oct. 1, 1880	184	289.4	72.4	105.2	36.2	28.3	25.0	48.2	3.7
Oct. 1, 1881	189	335.4	83.9	100.8	30.0	34.6	21.9	40.6	3.7
Oct. 3, 1882	193	318.8	79.7	89.1	28.0	28.3	24.1	33.2	3.5
Oct. 2, 1883	200	323.9	81.0	100.6	31.1	26.3	30.1	40.8	3.4
Sept. 30, 1884	203	307.9	77.0	99.0	32.2	30.3	33.3	32.3	3.1
Oct. 1, 1885	203	364.5	91.1	122.2	33.5	42.0	34.9	42.4	2.9
Oct. 7, 1886	217	381.5	95.4	114.0	29.9	44.5	26.0	41.3	2.2
Oct. 5, 1887	223	338.5	84.6	100.7	29.7	36.3	23.2	40.0	1.2
Oct. 4, 1888	224	384.9	96.2	116.9	30.4	40.0	24.5	51.5	0.9
Sept. 30, 1889	228	419.0	104.8	121.9	29.1	37.8	26.7	56.7	0.6

* Reserve 25 per cent., one-half in cash.

† Includes Chicago and St. Louis up to October 5, 1887.

STATES AND TERRITORIES.*

Date.	No. of banks.	Net deposits.	Reserve required (15 per cent.).*	Reserve held.		Classification of reserve.			
				Amount.	Ratio to deposits.	Specie.	Other lawful money.	Due from agents.	Redemption fund.
		<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>	<i>Per cent.</i>	<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>
Oct. 2, 1874	1,774	293.4	44.0	100.6	34.3	2.4	33.7	52.7	11.9
Oct. 1, 1875	1,851	307.9	46.3	100.1	32.5	1.6	33.7	53.3	11.6
Oct. 2, 1876	1,853	291.7	43.8	99.9	34.3	2.7	31.0	55.4	10.8
Oct. 1, 1877	1,845	290.1	43.6	95.4	32.9	4.2	31.6	48.9	10.7
Oct. 1, 1878	1,822	289.1	43.4	106.1	36.7	8.0	31.1	56.0	11.0
Oct. 2, 1879	1,820	329.9	49.5	124.3	37.7	11.5	30.3	71.3	11.2
Oct. 1, 1880	1,859	410.5	61.6	147.2	35.8	21.2	28.3	86.4	11.3
Oct. 1, 1881	1,895	507.2	76.1	158.3	31.2	27.5	27.1	92.4	11.3
Oct. 3, 1882	1,926	545.8	81.9	154.4	27.5	30.0	30.0	80.1	11.3
Oct. 2, 1883	2,253	577.9	86.7	157.5	27.2	31.2	30.8	84.1	11.3
Sept. 30, 1884	2,417	535.8	80.4	156.3	29.2	35.2	30.9	79.7	10.5
Oct. 1, 1885	2,467	570.8	85.6	177.5	31.1	41.5	29.9	95.9	10.2
Oct. 7, 1886	2,590	637.6	95.6	186.2	29.2	47.8	30.1	99.5	8.7
Oct. 5, 1887	2,756	690.6	103.6	190.9	27.6	50.8	32.6	100.9	6.6
Oct. 4, 1888	2,847	739.2	110.9	209.8	28.4	50.2	34.5	119.0	6.2
Sept. 30, 1889	2,992	807.6	121.1	224.6	27.8	50.5	36.2	132.4	5.5

SUMMARY.

Oct. 2, 1874	2,004	719.5	150.1	244.9	34.0	21.3	122.8	83.8	17.1
Oct. 1, 1875	2,087	734.1	152.2	235.1	32.0	8.1	125.2	85.6	16.3
Oct. 2, 1876	2,089	706.6	147.5	236.7	33.5	21.3	113.4	87.4	14.6
Oct. 1, 1877	2,080	669.1	138.3	210.8	31.5	22.8	100.2	73.3	14.5
Oct. 1, 1878	2,053	678.8	140.8	228.1	33.6	30.7	97.0	85.1	13.3
Oct. 2, 1879	2,048	768.9	159.3	260.9	33.9	42.2	95.9	107.0	15.8
Oct. 1, 1880	2,090	968.0	201.0	323.0	33.4	108.2	64.3	134.6	15.9
Oct. 1, 1881	2,132	1,111.6	227.2	321.6	28.9	112.7	59.9	133.0	16.1
Oct. 3, 1882	2,269	1,118.6	225.1	303.9	27.2	102.8	72.0	113.3	15.8
Oct. 2, 1883	2,501	1,168.7	234.4	328.9	28.1	107.8	80.6	124.9	15.6
Sept. 30, 1884	2,664	1,098.7	221.1	346.1	31.6	128.6	91.2	112.0	14.3
Oct. 1, 1885	2,714	1,248.2	254.9	415.4	33.3	175.0	88.5	138.3	13.6
Oct. 7, 1886	2,852	1,301.8	261.7	377.2	29.0	156.4	68.7	140.8	11.4
Oct. 5, 1887	3,049	1,388.4	273.0	394.2	28.4	165.1	79.9	140.9	8.3
Oct. 4, 1888	3,140	1,543.6	311.9	446.2	28.9	178.1	90.1	170.5	7.6
Sept. 30, 1889	3,290	1,653.5	333.1	459.6	27.8	164.3	99.7	189.1	6.4

* Reserve 15 per cent., two-fifths in cash in bank.

In the preceding tables the specie held represents the aggregate of gold and silver coin and Treasurer's certificates and clearing-house gold certificates. A table will be found in the Appendix,* page 156, showing the amount of each kind of coin and certificate held by the banks in each State and reserve city in October, 1888, and September, 1889.

MAKING OF LOANS WHEN RESERVE IS INSUFFICIENT.

Section 5191, Revised Statutes of the United States, provides that—

Whenever the lawful money of any association in any of the cities named shall be below the amount of 25 per centum of its * * * deposits, and whenever the lawful money of any other association shall be below 15 per centum of its * * * deposits, such association shall not increase its liabilities by making any new loans or discounts otherwise than by discounting or purchasing bills of exchange payable at sight, nor make any dividend of its profits until the required proportion, between the aggregate amount of its * * * deposits and its lawful money of the United States, has been restored.

This section originally required that the reserve be kept against both circulation and deposits. The act of June 20, 1874, repealed so much of the section as required a reserve to be held against circulation, leaving it to apply exclusively to deposits. The purpose of the section seems to be reasonably clear, but its language is somewhat ambiguous. It is difficult to understand how an association can "increase its liabilities by making new loans or discounts." This ambiguity has given rise to much correspondence, and the section should be so amended as to clearly express the duty of those charged with the management of an association which may be deficient in its legal reserve.

It was undoubtedly the purpose of those who framed the act to require such action on the part of the officers of banks so delinquent as would most speedily restore the required reserve and at the same time least incommode its customers. The discounting or purchasing of bills of exchange payable at sight was not forbidden, as it might seriously interfere with the shipment of commodities ready for delivery and under contract, or it might prevent the liquidations daily taking place by drafts against actually existing credits at commercial centers. Discounts and purchases of this class of paper would not permanently lock up any funds of the bank, but, on the contrary, would tend to facilitate its accumulating the reserve required. It seems clear, however, that funds should be called in from the sources most speedily available, whether that be from balances with banks other than reserve agents, paper maturing, or the sale of securities most readily marketable.

An association is in certain contingencies placed where the commands of the law are diametrically opposed. On the one hand it is commanded to maintain a certain percentage of reserve, and on the other it is required to pay its debts. The latter duty is unquestionably paramount. Having paid its debts at the expense of its reserve, however, it should proceed with all reasonable diligence to replace the deficiency, even though it thereby becomes unable to grant usual and ordinarily proper accommodations to its customers.

This matter should have proper consideration and the language of the law relieved from all ambiguity

LIMITATION OF LOANS.

Section 5200 Revised Statutes of the United States, provides that the total liabilities to any association of any person, or of any company, corporation, or firm, for money borrowed shall at no time exceed one—

* See foot-note, page 456.

tenth part of the amount of the capital stock of such association actually paid in.

This restriction is a salutary one as applied to the majority of banks, and especially those in the smaller cities and villages, where very little commercial or business paper is offered for discount, and a large part of a bank's funds is employed in direct loans or invested in some form of accommodation paper. The anxiety to employ idle money and the importunities of local borrowers frequently lead bank officers to make excessive loans to certain favored customers, thereby incurring increased risk and doing a wrong to the regular customers of the bank, whose interests are subserved by an equitable and proper distribution. The limitations of the law can here be invoked, and the importunate borrower refused without offense.

In the larger cities, and especially at those points where grain and other products are largely marketed and stored, this restriction has proven irksome and unprofitable.

In the judgment of the Comptroller, an amendment to the law should be made which would base the present 10 per cent. limit upon capital and surplus. This should apply to all banks, and should be accompanied by a provision preventing an association from withdrawing any part of its surplus except upon approval of the Comptroller. In reserve cities this limit might be extended to 20 per cent. of capital and surplus, provided that every loan in excess of the 10 per cent. limit be authorized by action of the board of directors, duly recorded, and upon security of receipts for grain, cotton, or other staple products, issued by responsible warehouse and elevator companies.

The 20 per cent. limit might also be made to apply to loans secured by marketable bonds of the highest grade, to be selected by some competent supervisory agency. Loans upon United States bonds need no limitation.

It is claimed that loans in excess of the present limit are frequently unavoidable, and it is well known that in many cases careful and conservative bankers feel obliged to directly or indirectly ignore this provision of the law. All necessity for a course which tends toward the weakening of respect for all legal enactments should be done away with, so long as such a change is consistent with successful bank management.

SEMI-ANNUAL PUBLICATION OF REPORTS OF CONDITION.

Associations located in the reserve cities have long been very desirous of receiving more frequent information as to the condition of the banks with which they are in daily correspondence.

The second volume of the Comptroller's Annual Report to Congress now contains a detailed statement of the condition of each national bank as set forth in the report of condition called for on or about the first day of October in each year. It is proposed to issue a supplemental volume containing like information based upon the call made by this office for a date nearest to the first day of the following April.

Not only do the associations acting as reserve agents greatly desire this, but there seems to have been developed a very general feeling that such a publication is both practicable and necessary. As an evidence of this, the Comptroller begs leave to call your attention to the following preamble and resolutions passed by the American Bankers' Association at

the convention held at Kansas City, Mo., on the 26th day of September last:

Whereas it is manifestly desirable and to the interests of the bankers of the United States that more frequent reports of the condition of the national banks be published in book form by the Comptroller of the Currency; and

Whereas the tax upon the circulation of the national banks has created a surplus of earnings beyond the total expenses of the same since the organization of the office of the Comptroller of the Currency:

Resolved, That the Comptroller be requested to publish a detailed report showing the condition of all the national banks separately during the first half of each year, and take the proper steps to secure the necessary appropriation by legislation or otherwise.

Resolved, That a copy of these resolutions be sent to the Comptroller of the Currency and to the Secretary of the Treasury.

This request comes from an association representing banks organized under both national and State authority and private bankers, and is entitled to favorable consideration.

The Comptroller is decidedly in favor of the semi-annual publication of reports of condition. In order to do this, however, an increase in clerical force will be necessary, as well as an increase in the amount appropriated for printing and binding. It is estimated that the time necessarily employed in preparing the manuscript for the printers would be equal to the services of one clerk of class two for one year.

The cost of printing, binding, and folding an edition of 4,250 copies is placed at \$10,000. I recommend that the necessary appropriation be made.

EXAMINERS OF NATIONAL BANKS.

Examiners of national banks are appointed by the Comptroller of the Currency with the approval of the Secretary of the Treasury. No limitation is put upon the number who may be so appointed, no term of office is fixed, no territorial limits are established for the several so-called districts, neither is oath of office nor official bond required. The importance to which the office has now attained through a gradual process of evolution was not fully anticipated by the framers of the national-bank act. That portion of section 5240 of the Revised Statutes of the United States, which provides for their appointment, reads as follows:

The Comptroller of the Currency, with the approval of the Secretary of the Treasury, shall, as often as shall be deemed necessary or proper, appoint a suitable person or persons to make an examination of the affairs of every banking association, who shall have power to make a thorough examination into all the affairs of the association and, in doing so, to examine any of the officers and agents thereof on oath, and shall make a full and detailed report of the condition of the association to the Comptroller.

The office is created and its duties set forth in the section quoted, and no other provisions of law are applicable thereto except such as provide for compensation, its amount, and the manner of its assessment upon the several associations.

Under the authority contained in this brief section, examiners of national banks are appointed, commissioned, and directed in the discharge of their very important and delicate duties.

On October 31, 1889, the close of the year covered by this report, there were thirty examiners of national banks in the employ of this Bureau, and during the said year the sum of \$140,137.98 was paid to them as compensation. From this gross sum these examiners were required to pay all their expenses, including those paid out for traveling and hotel bills, which amount to a large sum, as the proper discharge of

their duties makes it necessary for them to be absent from their homes almost continuously during the entire year.

The office created by the section quoted is one of great and growing importance. The person selected for the position of examiner should be a man of intelligence, integrity, and experience. His habits and character should be such as to make him a welcome visitor to banks managed by officers most exacting in these regards. He should be firm as well as courteous, exacting proof without expressing doubt, and withal so discreet as to be safely trusted with the knowledge of those confidential relations existing between the bank and its customers. Upon occasions he must be firm, prompt, and self-reliant, not hesitating to assume grave responsibilities when the safety of an association is in jeopardy, or where the laws have been grossly and willfully violated. He should be capable of imparting information without seeming officious, and to so conduct himself at all times as to establish the most agreeable relations between the banks under his supervision and the Bureau of the Currency which he represents.

The report made upon the affairs of an association by a capable examiner is the chief medium through which the Comptroller arrives at a proper understanding of its financial condition, and upon which he bases his determinations as to criticisms to be made or remedies to be applied. A thoroughly capable corps of examiners goes far toward making the administration of the Comptroller a success. Without it, failure to a greater or less degree is inevitable.

The benefits derived from the visits of a competent examiner are, as a rule, fully appreciated by the managers of the associations themselves. This is evidenced by commendatory communications received by the Comptroller. In some cases increased compensation is voluntarily suggested. In others, more frequent visitations are solicited.

The friendly attitude above outlined seems to be more frequently assumed by banks possessing ample capital and transacting an extended business. In these cases the number of employes is great, and the opportunities for dishonesty and unfaithfulness multiplied. The chief officers of such an association are in a large degree prevented from personally supervising all the multifarious details which are necessary to the conduct of the business of our larger institutions. The presence, therefore, of the examiner, assisted by competent assistants, is very welcome to the officers responsible for the safety of the great interests committed to their care. The visitation is, of course, without notice, and the details of every branch are brought simultaneously under the scrutiny of experts.

It would seem, to one not in possession of the facts, that the board of directors, who ought to be in daily or at least weekly session, and upon whom is devolved by law the responsibility of management, would be the first to discover improper practices on the part of officers and clerks. The records of this Bureau, however, show that such is not the case. In almost every case where fraud, forgery, embezzlement, or theft has been found to exist the discovery has been made by the examiners whose only knowledge of the bank, its officers, clerks, customers, and affairs generally is acquired by annual or, possibly, semi-annual visits, and those of necessarily brief duration. Fortunately these gross violations of the law are comparatively infrequent in the national system. Losses by reason of them are quite large enough, and yet it would be a matter of great satisfaction to know, if it were possible, how much those actually occurring have been reduced by timely exposure, and how many have been entirely prevented by reason of the known

thoroughness of these unannounced visitations, and the reputed integrity and sagacity of the examiner.

This attempt to vindicate the utility of the work performed by the examiners of national banks has been made because of occasional criticism on the part of those usually well informed and evidently made in good faith. National banks, as a rule, are honestly, intelligently, and faithfully managed. This is evidenced by the success which has been so uniform and so long continued. For example, there have been only two cases of insolvency in the entire system during the year ended October 31, 1889, and those involve very small losses. This general condition of success, and the high character as a whole of those who have charge of the associations composing the system, tend to cause a feeling of unwarranted security. This success is not a matter of accident, neither is it an effect without an adequate cause. That cause should be sought for and its potency for good increased rather than diminished.

The laws regulating the system are undoubtedly wise, and admirably adapted to the end in view. Experience has demonstrated this. That they might be improved in some particulars all will admit; that the restraints imposed are in some exceptional cases irksome and apparently unnecessary, is quite true. Nevertheless, the changes which might prove salutary in one locality, would be very likely to work evil in another, so diversified are the interests involved in a system which covers a continent. The first step toward the success now achieved was taken when the national-bank act was passed, and upon its provisions as a foundation is reared the present noble superstructure. Law, however, is powerless for good without proper administration, and for this purpose the Bureau of the Currency was established. The Comptroller is, it is true, its chief executive, yet he must act through the agencies provided. Chief of all these agents are the examiners of national banks. That their visitations have been in any case productive of evil it would be hard to believe. That they are productive of no good may, in certain cases, be true. While they may not be necessary to the success of institutions conducted by trained bankers of unquestioned integrity and conspicuous ability, yet it is hard to imagine a case where thorough supervision and intelligent criticism are not productive of good. The competent and faithful clerk is sustained and encouraged by the knowledge that his work will meet the eye of one prepared to comprehend and commend its excellence. The inexperienced and the ignorant are educated, and the reckless and the unprincipled restrained through the medium of these inspections. That some bank officers look upon the work of the examiners as unnecessary and inquisitorial, is not to be wondered at.

Bank officers are not always obedient to the law. These are exceptional cases, but they are quite numerous enough. It is unfortunately true that the high sense of honor which is characteristic of bankers as a class, is conspicuously absent in the case of some officers in charge of national banking associations. They come into the system because of the confidence inspired by reason of the restraints imposed by the law, and then systematically proceed to disregard its restrictions and evade its requirements in a manner utterly at variance with that spirit of integrity and loyalty which should characterize the conduct of every man upon whom is devolved the administration of such sacred trusts.

By indirection every safeguard is broken down and ultimate security is sacrificed upon the altar of present gain. To such associations the examiner is unwelcome, just in proportion as he is competent and faith-

ful. Fortunately these cases are very rare. Their existence is reluctantly admitted and such conduct commented upon for the benefit of those well-managed and lawfully-conducted associations whose managers sometimes grow restive under friendly criticism, which seems to them to be technical and unprofitable. Conscious of the rectitude of their own conduct, and fully persuaded as to the trustworthiness of their entire force, they are repelled by a review of their work which is apparently predicated upon suspicion and distrust. To this class it is proper to say, that all law must be general in its application; that if any banks are examined all must be; that examinations must be made if the success of the system is to continue; that the value of the franchise they possess and prize is based upon the faithful administration of the law at all points. The interest of one association is the interest of every association. The success of any one adds to the confidence of the public in the trustworthiness of every other, and the failure of one takes from the value of the franchise of each of those which survive.

Obedience to the law is the talisman which may be trusted to avert discredit, and confidence can be established and retained only by a faithful adherence to those financial formulas which are the outgrowth of the experience of centuries, and are embodied, to a greater extent than anywhere else, in the laws under which the national banking system is now operating.

In some of the reserve cities the examiners are obliged to employ assistants. It would be quite impracticable for one person, no matter how rapid or skillful he might be, to properly examine one of the larger banks without aid. The law makes no provision for the appointment of assistants; hence they are now selected to act in the capacity of clerks, and are paid by the examiner such salaries as may be agreed upon. Although they are employed in a subordinate capacity it seems quite important that these assistants should be selected with as much care as is exercised in choosing the examiners.

It is due to the banks that any person put in charge of their cash or their securities, even temporarily, should be of such integrity and discretion as would fit him for permanent employment in any of the associations to be examined. His habits should be above criticism, and his sense of honor so high as to make it certain that none of the confidential matters developed by examinations would ever be improperly used. The law should be so amended as to provide for the appointment of assistants by the Comptroller, upon recommendation of the examiner. The Comptroller should also have power to fix their compensation, the same to be paid from the fees received by the examiner. Both the examiner and the assistant examiner should be required to take an oath of office, and give bonds for the faithful performance of their duties and for the proper disposition of the moneys and securities which may come into their possession.

LEGAL DECISIONS.

The Digest of National Bank Cases, presented in former reports, will be found in the Appendix,* page 87, extended by the addition of the syllabi of decisions announced during the last twelve months under appropriate heads.

The incorporations in this Digest, as made from year to year, are mainly confined to an exhibition of such decisions of the higher courts as involve the application of principles affecting the statutory status of

* See foot note, page 456.

national banks with respect to their powers and obligations. Questions involving points of law apparently unadjudicated, arising out of the affairs of active as well as insolvent banks, are being continually presented to the Comptroller for an opinion, and while he is not a judicial officer of the Government, litigation is sometimes averted through his arbitrament.

NATIONAL BANKS IN VOLUNTARY LIQUIDATION.

Sections 5220 and 5221 of the Revised Statutes of the United States are as follows :

SEC. 5220. Any association may go into liquidation and be closed by the vote of its shareholders owning two-thirds of its stock.

SEC. 5221. Whenever a vote is taken to go into liquidation it shall be the duty of the board of directors to cause notice of this fact to be certified, under the seal of the association, by its president or cashier, to the Comptroller of the Currency, and the publication thereof to be made for a period of two months in a newspaper published in the city of New York, and also in a newspaper published in the city or town in which the association is located, or if no newspaper is there published, then in the newspaper published nearest thereto, that the association is closing up its affairs, and notifying the holders of its notes and other creditors to present the notes and other claims against the association for payment.

Originally the statutes provided that at any time after the expiration of one year from the publication of notice, an association might pay to the Treasurer of the United States the amount of its outstanding notes in lawful money of the United States and take up the bonds which it had on deposit with the Treasurer as security for such circulating notes, leaving the bank to choose whether it would then take up its bonds or not. In 1868 and 1869 the attention of Congress was called to the fact that under this provision an association might go into liquidation, pay its depositors and creditors, and while it could do no business, nor have an existence as a bank of discount and deposit, yet it might reap the benefits of a circulation which would remain outstanding for a considerable length of time beyond the expiration of the year during which note-holders were supposed to present their notes for redemption.

The statutes were amended by an act approved July 14, 1870, in this particular by requiring that within six months from the date of the vote to go into voluntary liquidation the association should deposit lawful money sufficient to redeem all its outstanding circulation, excepting associations winding up their affairs in good faith for the purpose of consolidating with other associations. Another important amendment was that giving the Comptroller of the Currency power to sell the bonds of an association upon failure to make the required deposit of lawful money within thirty days after the expiration of the prescribed period of six months.

The effect of these changes in the law was to more rapidly take the notes of these associations out of circulation and to relatively improve the appearance and condition of the whole body of circulating notes, and this effect was greatly increased by the passage of the act of June 20, 1874, which made it the duty of the Treasurer, assistant treasurers, designated depositaries, and national-bank depositaries of the United States to assort and return to the Treasury for redemption the notes of such national banks as had failed or gone into voluntary liquidation, and of such as thereafter failed or went into liquidation. Redemptions of notes of liquidating banks, which in 1870 amounted to less than \$65,000, rose to \$1,226,000 in the year following the approval of the Act of July 14, and to \$2,570,000 in 1873.

POWER OF THE COURTS TO APPOINT RECEIVERS FOR BANKS IN VOLUNTARY LIQUIDATION.

On page 69 a tabulated statement will be found accounting for all liquidating banks which have passed out of the system, and it will be noticed that out of 551 which passed out for the purpose of liquidating their affairs 9 were afterward placed in the hands of receivers by the Comptroller. In several of these cases some friction arose out of the question as to whether or not State authorities had the power to appoint receivers for national banks which had once passed beyond the Comptroller's supervision. The appointment of receivers for these liquidating banks by the Comptroller seems to have resulted from an exhibition of the fact that they were inchoately insolvent and unable to pay their creditors, or in one or two instances became insolvent through the recovery by judgment creditors of specific assets supposed to belong to the bank, the true ownership having been developed by proceedings in equity.

In 1873 it was held by the circuit court, northern district of Illinois (*Irons v. The Manufacturers' National Bank*, 6 Biss., 301), that in cases not within the special provisions of the national banking act a national bank might be proceeded against in the same manner as any other debtor or corporation. The Manufacturers' National Bank had gone into voluntary liquidation, and an exhibit filed in court by certain creditors disclosed the fact that application had been made to the Comptroller of the Currency for the appointment of a receiver, but inasmuch as the bank had deposited lawful money, released its bonds, and all relations between the bank and the Bureau of the Currency had ceased from that time, the Comptroller was of the opinion that he had no authority to appoint a receiver. The court took this view of the matter. In a later case the circuit court, western district of Tennessee (*Wright v. Merchants' National Bank*, 1 Flippin, 561), subjected the former opinion to modification by saying that in the absence of action on the part of the Comptroller of the Currency the court had the power to appoint a receiver upon the application of a judgment creditor, subject possibly to his being superseded by the action of the Comptroller. It has also been held that where a national bank is insolvent and in process of voluntary liquidation, and its affairs are being greatly mismanaged by its managing agents, to the injury of its creditors and stockholders, and some of the creditors and stockholders are being favored to the injury of others, a receiver may be appointed at the instance of one of the stockholders not favored, and a provisional receiver may be appointed in such a case, even where the bank only has been made a defendant. (*Elwood v. First National Bank*, Kansas 21, p. 673).

It appears that Congress did not by the Act, June 30, 1876, leave the Comptroller authority over the assets of a national bank which has gone into voluntary liquidation, after a court of competent jurisdiction has, under a creditor's bill, appointed a receiver and taken possession of the assets, and instituted proceedings to enforce the liability of shareholders. Where a creditor's bill is pending under said act to enforce the liability of stockholders an action brought by the Comptroller against one of the stockholders will be abated. (*Harvey v. Lord*, 10 Fed. Rep., 236.)

Experience in the supervision of the affairs of insolvent banks has developed the fact that in almost every case assets have been overvalued or have depreciated in value, and this is probably equally true of

the assets of banks in voluntary liquidation. Appreciation or depreciation of assets is, however, not necessarily considered after depositors and creditors have been paid in full, for then all remaining assets belong to the stockholders, who become in a stricter sense the members of a private corporation whose duty is only to themselves.

A single case will illustrate the result of permitting a bank to pass beyond the Comptroller's supervision before the depositors and creditors are paid in full. In 1888 the stockholders of a bank took the proper steps required by the statutes as prerequisite to placing the bank in voluntary liquidation. Its report of condition and that of the national-bank examiner on near dates to that of the resolution of the stockholders in pursuance of the provisions of section 5220 indicated that the bank was in good condition and unquestionably solvent. Soon after the doors were closed to banking business it appeared that the bank was in fact hopelessly insolvent, and it was charged that the directors of the association abandoned the assets and funds to certain officers of the bank, who distributed them among particular persons in such a manner as to cause a deficit in the amount due depositors represented by a large sum of money. The courts have held with respect to the continuity of corporate entity that proceedings in conformity with the by-laws should continue as if the bank were an active concern, yet in this case no meetings appear to have been held by the directors, special or annual, and neither depositors nor stockholders were able to obtain satisfactory information with respect to the condition of affairs. The president and cashier of the bank absconded, and it is charged that they embezzled a considerable part of the funds of the bank by the sufferance, permission, and connivance of the directors. Some of the creditors filed a bill in equity in a federal court to enforce the individual liability of the stockholders, and the court appointed a receiver, who instituted legal proceedings against the directors for damages occasioned by their mismanagement of the affairs of the bank. No application was made to the Comptroller by any of the depositors for the appointment of a receiver, as it was possibly regarded as useless, and the situation was not known to him until after an appointment had been made by the court. It is obvious that in such cases depositors are almost defenseless, the damage always preceding a discovery by them, and that if the Comptroller's supervision had been continuous, with authority to create a receivership under wise provisions of law establishing a limit of time within which all creditors must be paid, and an uninterrupted authority to examine into the affairs, the prolonged peculations of the dishonest managers might have been prevented and the depositors saved harmless.

Leaving the question untouched as to whether or not the Comptroller has authority to take cognizance of the affairs of a liquidating bank in any way, it seems reasonable to assume that when he is convinced on information that such a bank is unable to pay its depositors and creditors in full, its condition being that of insolvency, the courts would not seriously oppose action by the Comptroller; for, if it were otherwise, dishonest managers might consider it for their interests to attempt deceptions as to the true condition of an association, misleading the Comptroller as well as the stockholders, and throw the bank into voluntary liquidation so as to escape governmental supervision of the assets and possible resultant criminal prosecution by the Department of Justice.

In the total absence of anything to the contrary in the statutes, however, it seems to have been the intention of Congress to permit an association to liquidate its own affairs without the interference or supervision of the Comptroller, and therefore no preliminary action was made

obligatory except such as was deemed necessary for the protection of note-holders and the redemption of outstanding circulation. Reports of condition are not required, and neither advice nor suggestion is sought for from the Comptroller, nor offered by him, as to the methods adopted by the management to close the affairs of the association, and so far as official record is concerned the association, except as to past history, is as completely blotted out as if it had never existed. Notwithstanding the silence of the statutes in this matter, it is obvious that no other than a solvent association should be permitted to avail itself of the privilege of liquidating its own affairs, for otherwise creditors would be deprived of that protection which grows out of an intelligent and economical governmental supervision, no pecuniary interest of the Government being involved.

Complaints are not infrequent from stockholders that the management of a liquidating bank is incompetent or guilty of irregularities with respect to remaining assets, and the Comptroller is requested to instruct a national-bank examiner to take charge of the bank, or to examine and report. It sometimes happens that full control of assets is obtained by a few individuals or even a single person, and creditors and stockholders are persistently refused satisfactory information with respect to their individual interests. Sometimes depositors have been induced to accept in settlement of their accounts shares of stock or certificates of deposit issued by a corporation organized in the meantime under State statute in which certain affairs of the liquidating national bank have been purposely merged, and a call is made upon the Comptroller to remedy the evils. To all such applications it can only be said that nothing can be found in United States statutes giving the Comptroller authority to interpose in such cases, and that a remedy can only be applied through the action of local courts.

Recurring to the language of section 5220 it will be seen that the power to place a national bank in voluntary liquidation resides absolutely with the stockholders, a two-thirds vote being sufficient, and that the statutes give the Comptroller no expressed authority to either approve or disapprove of the proceeding. If the Comptroller may use discretion when occasion seems to require, such power is latent and its existence only to be inferred. In the past the circumstances connected with certain cases have justified the application of this implied authority for the protection of depositors and creditors, and an association insolvent in fact has been prevented from liquidating its own affairs while stockholders have been permitted to raise funds to make good a deficit, pay depositors and creditors in full, and then go into voluntary liquidation.

Lapse of time alone develops the applicability of remote statutes to modern conditions and their sufficiency. Experience with newly created or modified conditions, not provided for and requiring legislative enactment, is the only safe guide to what is wise, prudent, or necessary. A careful estimate of statutory law relating to national banks in voluntary liquidation both with respect to the past and in anticipation of the future leads to the irresistible conclusion that in order that the system may be improved and the security of creditors increased (sec. 333, R. S. U. S.) Congress should amend the national-bank act in the following important particulars:

- (1) The Comptroller should be authorized to cause a special examination of a bank upon receiving the required notice of voluntary liquidation whenever deemed necessary, and should have authority to withhold his approval of voluntary liquidation whenever, in his judgment,

the bank is not in a solvent condition, and able to pay its creditors and depositors within a specified period of time.

(2) A certain and limited period of time should be fixed within which all creditors must be satisfied, in default of such satisfaction a receiver to be appointed in the discretion of the Comptroller.

(3) Monthly reports of condition under oath should be sent to the Comptroller or oftener as he may require, until depositors and creditors are satisfied in full, notice of which should also be sent to the Comptroller under oath.

(4) The Comptroller should be authorized to appoint a receiver at any time before the claims of depositors and creditors are satisfied upon application of creditors, or stockholders who are also creditors, if after an examination the interests of depositors and creditors in his judgment demand such action.

RECEIVERSHIPS.

Under the provisions of the national-bank act, approved June 3, 1864, the Comptroller is authorized to place the affairs of a solvent national bank in the hands of a receiver for failure to restore capital which has become impaired, to make good a deficiency in required reserve, to sell shares of its own stock taken for debt, to redeem its circulating notes, for certifying checks unlawfully, and in subsequent acts for refusal to pay judgments obtained in the courts, for violations of any of the provisions of the national-bank act, and whenever in the judgment of the Comptroller a bank apparently solvent is in an insolvent condition.

The duties of a receiver and the supervisory powers of the Comptroller are prescribed in general terms which govern and command a large field of practical operation, embracing almost every question which arises out of commercial law. The Comptroller appoints a receiver and sustains a relation to a trust similar to that of a State court to local cases of trusts, bankruptcy, or insolvent estates controlled by State statute. This relation is created at the moment when compulsory action is necessary with respect to a solvent association, as well as when an overt act of insolvency is committed by the management of a bank, such as the closing of the doors to business, failure to redeem the notes of the bank, etc.

Under existing law the entire amount of bonds on deposit to secure the circulating notes of an association would be forfeited to the United States if such association failed to redeem its notes within thirty days after notice of refusal to redeem had been received by the Comptroller, but as such notes issued, as they are, on deposits of United States bonds never exceed 90 per cent. of the par value of the bonds, and as these bonds have been marketable at a premium on all dates since the establishment of the national banking system, no case has occurred where the failure of a national bank to redeem its notes has been the actual cause for placing its affairs in the hands of a receiver.

The statutes provide that when certain conditions exist the Comptroller may forthwith appoint a receiver, but there is necessarily an interval of time before a permanent appointment, at least, can be judiciously made, for sometimes a prudent selection from among local residents is impracticable, and geographical distances and localities are inimical to an accurate knowledge of the financial condition of communities or of local values. For these reasons, and in view of the obstacles presented to the immediate appointment of a receiver, not

only by remoteness of locality, but by dissimilarity in either business customs or local usages, the temporary services of a national-bank examiner become necessary to the proper conduct of such affairs of a bank as require prompt attention. If the immediate appointment of a receiver were peremptory, and the courts should hold that an association could not be permitted under present law to resume business after its affairs had once been placed in the hands of a receiver, however temporary his incumbency, much injury to creditors as well as stockholders might result, as it sometimes happens that temporary embarrassment, caused by defalcation of officers or depreciation of values precipitating an overt act of insolvency, is overcome through the efforts of energetic stockholders who, by voluntary assessment or the assumption of individual responsibilities, place the bank upon a firmer footing than before. Two cases of this character occurred during the past year, and it is gratifying to refer to the fact that the directors promptly made sacrifices in the interests of depositors and creditors to save the associations from receiverships, and to predict that the lesson taught as the result of their inattention to the affairs of the banks and the operations of their officers will in both cases effectually prevent future embarrassment or disaster.

The examiner's position while in charge of the affairs of an insolvent association is one of delicacy. His powers are circumscribed, but there are responsibilities which he must assume in order to protect the interests of all concerned which arise out of matters of immediate and great moment, for all the cash and other assets are in his sole charge as well as moneyed interests of persons or corporations having dealings with the bank, but in no way indebted to it. He can neither institute nor defend suits, nor can he make settlements, recognize, allow, or compromise claims, but he must, by a speedy, intelligent, and thorough examination of a complicated mass of affairs, which is generally found to exist after a failure occurs, place himself in a position to determine questions affecting those whose interests would be jeopardized or perhaps rendered valueless by delay. He must be prompt and efficient in discovering criminal violations of law by officers or directors, and promptly place an officer of the Department of Justice in possession of facts upon which arrests may be made or indictments found.

As the number of national banks is increased from year to year by new organizations, the labor incidental to the supervision of insolvent trusts is proportionately augmented, and while the ratio of failures is not determinable by any fixed rule, the affairs of receiverships command more and more of the Comptroller's attention and that of subordinates possessing particular knowledge of special branches of the law and the faculty of applying business principles to assist receivers in solving the many and constantly increasing questions of compromises and settlements involving law, facts, or equity, so that unnecessary and expensive litigation may be averted and the interests of creditors remain unimpaired. Receivers are required to make quarterly reports of the condition of their respective trusts in detail, all collections and disbursements being accounted for, the latter, except in small matters of current expenses, having primarily received the approval of the Comptroller.

In the earlier history of the national banking system a proper supervision by the Comptroller was as important as it is now, but the growth of the system, with consequent increase of failures and adjudications by the courts, increasing in number and varying in character, have neces-

sarily brought the Comptroller into closer connection with the details of receiverships, to the end that equal justice may be done to depositors and creditors, whatever the locality of the trust may be.

While Congress has provided in general terms for the conduct of receiverships, and the methods by which their affairs are to be wound up, the necessity of a proper provision in this connection with respect to the clerical organization connected with the creation of the Bureau of the Currency seems to have been overlooked, and the clerical labor involved in the supervision of the affairs of receiverships has been performed by those whose compensation has not been commensurate with the responsibilities.

FAILED BANKS:

Two national banks, with an aggregate capital of \$250,000, were placed in the hands of receivers during the year, as shown in the following statement. In one case creditors have received 75 per cent. of the principal, and in the other case 30 per cent. The causes of failure are commented upon below.

STATEMENT OF FAILED BANKS, THEIR SURPLUS AND LIABILITIES ACCORDING TO LAST REPORT OF CONDITION.

Name and location of banks.	Date of authority to commence business.	Date of failure.	Receiver appointed.	As shown at date of last report of condition in each case.			
				Capital.	Surplus and undivided profits.	Other liabilities.*	Date of last report of condition.
California National Bank, San Francisco, Cal.	Nov. 23, 1886	Dec. 17, 1888	Jan. 14, 1889	\$200,000	\$26,668	\$443,560	Oct. 4, 1888
First National Bank, Anoka, Minn.	Oct. 21, 1882	Apr. 6, 1889	Apr. 22, 1889	50,000	4,983	108,551	Feb. 26, 1889
Total.....	.....	.....	.....	250,000	31,651	552,111	

*Total as per report, except capital, surplus, circulation, undivided profits, and unpaid dividends.

The California National Bank of San Francisco, Cal., closed its doors December 17, 1888.

There appears to have been from the organization of the bank a lack of harmony and a diversity of opinion among the officers and directors, causing at times considerable contention with respect to the management of the bank's affairs.

The cashier on various occasions usurped authority vested only in the board of directors, rendering the bank liable for the payment of kiting drafts representing large sums of money, which were practically squandered in railroad, coal mining, and mercantile enterprises. These kiting drafts were drawn on correspondents in New York City, and were carried as cash on the books of the bank. Doubtful and worthless paper had accumulated until about one-half of the capital stock was thus represented.

Early in December some of the irregularities were discovered, and at a meeting of the board of directors, held December 10, the cashier was suspended. Shortly afterward one of the drafts referred to was protested, and this, together with the collapse of a mercantile enter-

prise, the proprietor of which was a large debtor to the bank, and whose acceptances in some cases turned out to be forgeries, were the immediate causes of suspension.

A dividend of 65 per cent. was distributed among the creditors within ninety days after the appointment of a receiver, and since then 10 per cent. more has been paid, making 75 per cent. in all up to November 1.

The First National Bank of Anoka, Minn., did not open its doors for business after the usual hour for closing April 6, 1889.

The bank was wrecked by and through the dishonesty of the cashier, who used his position as an officer of the bank, and also the name of the bank, to furnish the means for the purpose of carrying on speculations in wheat, lumber limits, and real estate. On the evening of the 5th it was surmised that the cashier had absconded, and the national-bank examiner being in the place was requested to take charge. During the following day it was not only discovered that the cashier had fled to Canada, but that he had taken with him about \$15,000 in cash which had been obtained by overdrawing accounts with correspondent banks, and had also endorsed the bank's name on paper representing more than double that amount, of which there was no record on the books. Besides this, he had obtained possession of his bond as cashier, upon which there were twelve sureties, no copy or list being in existence.

One dividend, amounting to 30 per cent., has been paid to the creditors of the bank.

During the year legal proceedings were instituted for the forfeiture of the charter of the Commercial National Bank of Dubuque, Iowa, under the provisions of section 5239, Revised Statutes of the United States, a suit against directors for damages to follow. The result has been delayed because the court held that the information should show by proper averment that some act or transaction in violation of the provisions of the title was done, and that the directors were either the doers thereof or knowingly permitted it to be done. The effect of this opinion was to introduce in the first stage of proceedings the question of innocence or guilt of directors individually or collectively for the doing of a specific act or acts or knowingly permitting the same to be done, for which it was sought to hold them liable in their personal and individual capacity. If this is a proper construction of the statutes, and preliminary proceedings for forfeiture of the charter should develop and fasten the liability, a separate action seems to be necessarily confined to the ascertainment of the amount of damages.

As will be seen elsewhere, the creditors of the Lancaster National Bank of Clinton, Mass., have received the principal of their claims in full. The largest claim against the trust was represented at the date of failure by the receivers of the Lancaster Savings Bank, three in number, who were winding up the affairs of that institution under the auspices of the court. The absconding president of the national bank was one of the receivers, and subrogated to his own use a considerable part of the savings-bank funds on deposit in his bank.

Questions of law and fact at once arose with respect to the liability of the trust, and as to what vested authority one of the savings-bank receivers possessed in acting for his colleagues in the matter of withdrawing trust funds. Preliminary findings of a referee and decisions of the lower courts being unfavorable to the national bank, and assets proving sufficient to pay 100 per cent. on all claims, the matter was compromised under order of the court by the payment of a fixed sum not quite equal to the amount originally claimed.

The affairs of four national banks have been closed during the past year and final dividends have been paid to their creditors.

Name and location of bank.	Date of appointment of receiver.	Total dividends on principal.	Proportion of interest paid.
		<i>Per cent.</i>	<i>Per cent.</i>
Second National Bank, Xenia, Ohio.....	May 9, 1888	100	100
People's National Bank, Helena, Mont.....	Sept. 13, 1878	40.7285	-----
Hot Springs National Bank, Hot Springs, Ark.....	June 2, 1884	100	100
Henrietta National Bank, Henrietta, Tex.....	Aug. 17, 1887	100	100

Out of 4,148 national banks organized since February, 1863, only 130, or about 3.13 per cent., have been placed in the hands of receivers; this includes 9 which had been previously placed in liquidation by their stockholders, but upon their failing to pay their depositors the Comptroller appointed receivers to wind up their affairs. Of the 130 failed banks, 30 have paid creditors in full, principal and interest; 6 have paid principal and a part of the interest, and 13 have paid the principal only. The affairs of 94 of the 130 banks have been finally closed, leaving 36 in process of settlement, of which 8 are virtually closed, with the exception of pending litigation, leaving 28 receiverships in active operation.

The total amount so far paid to creditors of insolvent national banks has been \$35,090,572 upon proved claims amounting to \$53,374,660. The amount paid during the year has been \$1,706,447, besides \$356,674 paid for dividends declared prior to November 1, 1888, on claims proved since that date. Assessments amounting to \$14,125,350 have been made upon stockholders of insolvent national banks under section 5151 of the Revised Statutes of the United States. From this source the gross collections amount to \$6,127,137, of which there has been received during the past year \$780,966. Suits are pending in some cases.

In the Appendix,* page 200, a table will be found, showing, under various heads, amounts collected from the assets of each of the 130 insolvent national banks, the amounts disbursed, and the purpose. All moneys and assets are accounted for, and the figures supply all information necessary to the ascertainment of percentages and loss.

* See foot-note, page 456.

DIVIDENDS, TWENTY-NINE IN NUMBER, PAID TO CREDITORS OF INSOLVENT NATIONAL BANKS DURING THE PAST YEAR, WITH THE TOTAL DIVIDENDS IN EACH CASE, UP TO NOVEMBER 1, 1889.

Name and location of bank.	Date of appointment of receiver.	Dividends paid during the past year.			Total dividends paid depositors	Proportion of interest paid depositors
		Date.	Amount.	Per cent.		
Lowell National Bank, Lowell, Mich.	Sept. 19, 1888	Dec. 1, 1888	\$35,893.25	40.	Per cent. 40.	Per ct.
Do.	.....	Apr. 20, 1889	45,166.57	50.	90.	.....
First National Bank, Auburn, N. Y.	Feb. 20, 1888	Dec. 17, 1888	76,597.04	10.	35.	.....
Do.	.....	Feb. 19, 1889	39,433.51	5.	40.	.....
Do.	.....	Mar. 27, 1889	39,542.18	5.	45.	.....
State National Bank, Raleigh, N. C.	Mar. 31, 1888	Dec. 20, 1888	31,072.50	10.	30.	.....
Do.	.....	Feb. 16, 1889	32,307.45	10.	40.	.....
Do.	.....	June 3, 1889	16,303.23	5.	45.	.....
Second National Bank, Xenia, Ohio.	May 9, 1888	Dec. 29, 1888	68,387.16	20.	100.	100
First National Bank, Corry, Pa.	Oct. 11, 1887	Jan. 31, 1889	43,502.61	25.	75.	.....
First National Bank, Buffalo, N. Y.	Apr. 22, 1882	Feb. 5, 1889	4,473.45	50	43.50	.....
People's National Bank, Helena, Mont.	Sept. 13, 1878	Feb. 12, 1889	1,189.72	7285	40.7285	.....
First National Bank, Bozeman, Mont.	Sept. 14, 1878	Feb. 12, 1889	403.65	575	98.925	.....
National Bank of Sumter, S. C.	Aug. 24, 1887	Feb. 18, 1889	15,067.86	20.	100.	.....
Lancaster National Bank, Clinton, Mass.	Jan. 20, 1886	Mar. 22, 1889	34,316.25	20.	90.	.....
Do.	.....	Oct. 15, 1889	17,158.07	10.	100.	.....
First National Bank, Livingston, Mont.	Aug. 25, 1884	Apr. 1, 1889	5,264.41	20.	95.	.....
Henrietta National Bank, Henrietta, Tex.	Aug. 17, 1887	Apr. 20, 1889	12,502.75	10.	100.	100
California National Bank, San Francisco, Cal.	Jan. 14, 1889	Apr. 27, 1889	292,882.23	65.	65.	.....
Do.	.....	Aug. 31, 1889	45,182.71	10.	75.	.....
Pacific National Bank, Boston, Mass.	May 22, 1882	May 3, 1889	47,942.14	2.	57.	.....
Mechanics' National Bank, Newark, N. J.	Nov. 2, 1881	May 10, 1889	129,678.95	4.885	66.135	.....
Do.	.....	June 22, 1889	33,694.58	1.27	67.405	.....
Fidelity National Bank, Cincinnati, Ohio.	June 27, 1887	June 15, 1889	388,280.84	10.	35.	.....
Hot Spring's National Bank, Hot Springs, Ark.	June 2, 1884	June 29, 1889	3,285.50	9.	100.	100
Fifth National Bank, St. Louis, Mo.	Nov. 15, 1887	Aug. 5, 1889	108,601.75	10.	90.	.....
First National Bank, Albion, N. Y.	Aug. 26, 1884	Oct. 1, 1889	109,959.22	28.50	28.50	.....
Richmond National Bank, Richmond, Ind.	July 23, 1884	Oct. 8, 1889	7,317.23	2.	73.	.....
First National Bank, Anoka, Minn.	Apr. 22, 1889	Oct. 14, 1889	21,040.68	30.	30.	.....
Total	.....	.....	1,706,447.49	.....	.....	.....

INACTIVE RECEIVERSHIPS.

A number of banks remain in the hands of receivers, the affairs of which have been practically liquidated, the receiverships being kept open because of pending suits or the possession of assets which can not be readily disposed of, but which ought not to be sacrificed. In such cases expenses are reduced to the lowest possible figure, the receiver being compensated for actual services only as a rule. The receiver's incumbency is perpetual, subject only to revocation of commission, resignation, or death, as it is not the practice to formally release him from responsibility, even though the affairs of a trust are finally closed.

On a few occasions assets of a trust have been discovered or unexpectedly realized upon some time after the close of a receivership. In such cases the services of a receiver may be necessary to pass a legal title.

By comparison with the report of 1888, it will be noticed that during the year two trusts have passed out of this category, namely, the People's National Bank of Helena, Mont., and the Hot Springs National Bank of Hot Springs, Ark., and that three have been added to the list, namely, the First National Bank of Livingston, Mont., the Mechanics' National Bank of Newark, N. J., and the National Bank of Sumter, S. C.

A part of the assets of the first-named bank consisted of mining interests having a considerable nominal value. The mines have been bonded from time to time, and would-be purchasers have invested funds for development. Prospectively the interests of the trust are worth all that is claimed, and eventually the stockholders may be re-imbursed to some extent for payments made on account of an assessment levied by the Comptroller upon the shares of stock held by them.

The affairs of the Mechanics' National Bank of Newark, N. J., have been kept open awaiting the termination of vexatious litigation. A large amount of money was involved, and the result reached during the past year was favorable to the trust. Some small matters are still unsettled, but the receivership is regarded as practically closed.

The creditors of the National Bank of Sumter, S. C., have received additional dividends during the year, making a total of 100 per cent., which is equivalent to the principal of all proved claims. The cashier's bond was put in suit and realized. Legal proceedings have been instituted against brokers, through whom the cashier carried on speculative transactions, and, if favorable results are reached, the stockholders may be re-imbursed in part for payments made on account of an assessment of 39 per cent. levied upon their holdings of stock of the bank.

The following is a list of the receiverships that are in an inactive condition:

Name and location of bank.	Date of appointment of receiver.	Dividends paid.
		<i>Per cent.</i>
First National Bank, Albion, N. Y.	Aug. 26, 1884	28.50
First National Bank, Anderson, Ind.	Nov. 23, 1873	39
Third National Bank, Chicago, Ill.	Nov. 24, 1877	*100
Central National Bank, Chicago, Ill.	Dec. 1, 1877	60
First National Bank of Union Mills, Union City, Pa.	Mar. 24, 1883	65
German American National Bank, Washington, D. C.	Nov. 1, 1878	50
First National Bank, Monmouth, Ill.	Apr. 22, 1884	95
Mechanics' National Bank, Newark, N. J.	Nov. 2, 1881	67.405

*And interest.

The total number of national banks organized since February 25, 1863 is 4,148, of which 3,319 are now in operation, 829 having passed out of the system accounted for as follows:

Passed into voluntary liquidation to wind up their affairs	551
Less number afterward placed in the hands of receivers.....	9
	542
Passed into liquidation for purpose of reorganization	79
Passed into liquidation upon expiration of corporate existence.....	*79
Placed in hands of receivers.....	130
	830
Less restored to solvency and resumed business	1
Total passed out of system.....	829

*Thirty-eight of these have been reorganized.

TRANSACTIONS OF THE NEW YORK AND OTHER CLEARING-HOUSE ASSOCIATIONS.

The membership of the New York Clearing-House Association comprises 43 national banks, twenty State banks, and the subtreasury at New York, making sixty-four members in all. There are 88 banks in New York City; and two national and 23 State banks, not being members of the association, clear through banks that are members.

The following information with respect to the operations of the clearing-house associations in the country has been kindly furnished by Mr. W. A. Camp, manager of the Clearing-House Association at New York City:

COMPARATIVE STATEMENT FOR TWO YEARS OF THE TRANSACTIONS OF THE NEW YORK CLEARING-HOUSE, SHOWING AGGREGATE AMOUNT OF CLEARINGS, AGGREGATE BALANCES, AND THE KINDS AND AMOUNTS OF MONEY PASSING IN SETTLEMENT OF THESE BALANCES.

Year ended—	Aggregate clearings.	Aggregate balances.	Kinds of money and amount of each kind.					
			U. S. gold certificates.	Bank of America gold certificates.	Treasury certificates for legal tenders, sec. 5193, U. S. Revised Statutes.	Legal tenders and minor coin.	Percentages to balances.	
							Gold certificates.	Legal tenders.
	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>		
Oct. 1, 1888.....	30,863,686,609	1,570,198,527	889,197,000	*655,033,000	18,195,000	7,773,527	98.3+	1.6+
Oct. 1, 1889.....	34,796,465,529	1,757,637,473	784,031,000	†945,765,000	18,835,000	9,006,473	98.4+	1.5+
Increase	3,932,778,920	187,438,946		290,732,000	640,000	1,232,946		
Decrease			105,166,000					

* When the Government ceased issuing gold certificates, December 1, 1878, the New York banks agreed to have a common depositary for gold coin. The Bank of America performed this function. None of its certificates are now outstanding, the last having been canceled in July, 1888.

† These certificates, known as the series of 1888, are issued under the act of July 12, 1882, by the Treasurer and the assistant treasurers of the United States, upon deposits of gold coin, in denominations of \$5,000 and \$10,000 only, and are payable to order. In New York City they are, as a rule, made payable only to a member of the Clearing-House Association, and the members are thus enabled to settle clearing-house balances with lawful money of large denomination.

Following is a comparative statement of transactions of the New York Clearing-House for thirty-six years, showing for each year the number of banks, aggregate capital, clearings, and balances, average of the daily clearings and balances, and the percentage of balances and clearings:

Years.	No. of banks.	Capital.*	Clearings.	Balances paid in money.	Average daily clearings.	Average daily balances paid in money.	Balances to clearings.
							<i>Per ct.</i>
1854.....	50	\$47,044,900	\$5,750,455,987	\$297,411,494	\$19,104,505	\$988,078	5.2
1855.....	48	48,884,180	5,362,912,098	289,694,137	17,412,052	940,565	5.4
1856.....	50	52,883,700	6,906,213,328	334,714,489	22,278,108	1,079,724	4.8
1857.....	50	64,420,200	8,333,226,718	365,313,902	26,968,371	1,182,246	4.4
1858.....	46	67,146,018	4,756,664,386	314,238,911	15,393,736	1,016,954	6.6
1859.....	47	67,921,714	6,448,005,956	363,984,683	20,867,333	1,177,944	5.6
1860.....	50	69,907,435	7,231,143,057	380,693,438	23,401,757	1,232,018	5.3
1861.....	50	68,900,605	5,915,742,758	353,383,944	19,269,520	1,151,088	6.0
1862.....	50	68,375,820	6,871,443,591	415,530,331	22,237,682	1,344,758	6.0
1863.....	50	68,972,508	14,867,597,249	677,626,483	48,428,657	2,207,252	4.6
1864.....	49	68,586,763	24,097,196,656	885,719,205	77,984,455	2,866,405	3.7
1865.....	55	80,363,013	26,032,384,342	1,035,765,108	84,796,040	3,373,828	4.0
1866.....	58	82,370,200	28,717,146,914	1,066,135,106	93,541,195	3,472,753	3.7
1867.....	58	81,770,200	28,675,159,472	1,144,963,451	93,101,167	3,717,414	4.0
1868.....	59	82,270,200	28,484,288,637	1,125,455,237	92,182,164	3,642,250	4.0
1869.....	59	82,720,200	37,407,028,987	1,120,318,308	121,451,393	3,637,397	3.0
1870.....	61	83,620,200	37,804,539,406	1,036,484,822	90,274,479	3,365,210	3.7
1871.....	62	84,420,200	29,300,986,682	1,209,721,029	95,133,074	3,927,666	4.1
1872.....	61	84,420,200	33,844,369,568	1,428,582,707	109,884,317	4,636,632	4.2
1873.....	59	83,370,200	35,461,052,826	1,474,508,025	115,885,794	4,818,654	4.1
1874.....	59	81,635,200	22,855,927,636	1,286,753,176	74,692,574	4,205,076	5.7
1875.....	59	80,435,200	25,061,237,902	1,408,608,777	81,899,470	4,603,297	5.6
1876.....	59	81,731,200	21,597,274,247	1,295,042,029	70,349,428	4,218,778	5.5
1877.....	58	71,085,200	23,289,243,701	1,373,996,302	76,358,176	4,504,906	5.9
1878.....	57	63,611,500	22,508,438,442	1,307,843,857	73,555,988	4,274,000	5.8
1879.....	59	60,800,200	25,178,770,691	1,400,111,063	82,015,540	4,560,622	5.6
1880.....	57	60,475,200	37,182,128,621	1,516,538,631	121,510,224	4,956,009	4.1
1881.....	60	61,162,700	48,565,818,212	1,776,018,162	159,232,191	5,823,010	3.5
1882.....	61	60,962,700	46,552,846,161	1,595,000,245	151,637,935	5,195,440	3.4
1883.....	63	61,162,700	40,293,165,258	1,568,983,196	132,543,307	5,161,129	3.9
1884.....	61	60,412,700	34,092,037,338	1,524,936,994	111,048,982	4,967,202	4.5
1885.....	64	58,612,700	25,250,791,440	1,295,355,252	82,789,480	4,247,069	5.1
1886.....	63	59,312,700	33,374,682,216	1,519,565,385	109,067,589	4,965,900	4.5
1887.....	64	60,862,700	34,872,848,786	1,569,626,325	114,337,209	5,146,316	4.5
1888.....	63	60,762,700	30,863,686,609	1,570,198,528	101,192,415	5,148,192	5.1
1889.....	63	60,762,700	34,796,465,529	1,757,637,473	114,839,820	5,800,784	5.0
		†68,948,790	†878,602,922,007	†39,086,454,205	†79,629,614	3,543,226	4.4

* The capital is for various dates, the amounts at a uniform date in each year not being obtainable.

† Yearly average for thirty-six years.

‡ Totals for thirty-six years.

The clearing-house transactions of the assistant treasurer of the United States at New York for the year ended October 1, 1889, were as follows:

Exchanges received from clearing-house..... \$416,987,196.88
Exchanges delivered to clearing-house..... 133,262,237.14

Balances paid to clearing-house..... 285,993,918.10
Balances received from clearing-house..... 2,268,958.36

Showing that the amount paid by the assistant treasurer to the clearing-house was in excess of the amount received by him..... 283,724,959.74

The debit balances were paid to the clearing-house as follows:

United States gold certificates..... \$285,844,000.00
Legal tenders and change..... 149,918.10

285,993,918.10

COMPARATIVE STATEMENT OF THE EXCHANGES OF THE CLEARING-HOUSES OF THE UNITED STATES FOR OCTOBER, 1889, AND OCTOBER, 1888.

Clearing-house at—	Exchanges for October, 1889.	Exchanges for October, 1888.	Comparisons.	
			Increase.	Decrease.
New York.....	\$3, 617, 761, 324	\$3, 194, 301, 364	\$423, 459, 960	.....
Boston.....	453, 271, 178	472, 338, 749	.....	\$10, 067, 571
Philadelphia.....	340, 194, 718	307, 553, 909	32, 640, 809	.....
Chicago.....	330, 190, 038	323, 057, 170	7, 132, 868	.....
St. Louis.....	95, 632, 681	83, 430, 317	12, 202, 364	.....
San Francisco.....	82, 022, 519	87, 702, 844	.....	5, 680, 425
New Orleans.....	51, 558, 898	42, 257, 837	9, 300, 961	.....
Baltimore.....	58, 863, 605	61, 987, 682	.....	3, 124, 077
Pittsburgh.....	64, 240, 766	56, 877, 983	7, 362, 783	.....
Cincinnati.....	53, 412, 850	45, 911, 050	7, 501, 800	.....
Kansas City.....	42, 771, 908	41, 228, 195	1, 543, 713	.....
Louisville.....	32, 637, 307	24, 812, 647	7, 824, 660	.....
Providence.....	25, 967, 500	24, 748, 800	1, 218, 700	.....
Detroit.....	23, 623, 635	24, 075, 334	.....	451, 699
Milwaukee.....	24, 956, 637	24, 265, 352	691, 285	.....
St. Paul.....	21, 057, 959	19, 262, 066	1, 795, 893	.....
Minneapolis.....	31, 131, 969	27, 377, 185	3, 754, 784	.....
Omaha.....	18, 423, 377	16, 763, 220	1, 660, 157	.....
Cleveland.....	19, 880, 694	16, 042, 033	3, 838, 661	.....
Columbus.....	11, 983, 200	10, 121, 500	1, 863, 700	.....
Denver.....	18, 965, 363	12, 804, 031	6, 161, 332	.....
Memphis.....	11, 861, 518	11, 783, 630	78, 188	.....
Indianapolis.....	9, 416, 729	8, 564, 210	852, 519	.....
Hartford.....	9, 512, 213	8, 603, 088	909, 125	.....
New Haven.....	6, 028, 910	5, 576, 345	452, 565	.....
Peoria.....	6, 631, 341	6, 899, 276	.....	267, 935
Springfield.....	6, 078, 161	5, 604, 758	473, 403	.....
St. Joseph.....	5, 519, 738	6, 217, 191	.....	697, 453
Worcester.....	5, 644, 023	5, 074, 835	569, 188	.....
Duluth.....	6, 365, 690	11, 521, 332	.....	5, 155, 642
Portland.....	5, 338, 186	5, 013, 220	324, 966	.....
Norfolk.....	4, 472, 511	5, 780, 841	.....	1, 308, 330
Galveston.....	14, 398, 173	10, 252, 789	4, 145, 384	.....
Los Angeles.....	2, 752, 223	3, 617, 492	.....	865, 269
Grand Rapids.....	3, 218, 765	2, 777, 446	441, 319	.....
Lowell.....	3, 886, 201	3, 366, 070	520, 131	.....
Syracuse.....	3, 774, 075	3, 392, 184	381, 891	.....
Wichita.....	2, 957, 668	2, 426, 218	531, 450	.....
Sioux City.....	3, 507, 984	New.....	3, 507, 934	.....
Richmond.....	9, 661, 585	8, 673, 656	987, 929	.....
Topeka.....	1, 644, 575	1, 749, 485	.....	104, 910
Tacoma.....	2, 956, 918	New.....	2, 956, 918	.....
Buffalo.....	14, 088, 356	New.....	14, 088, 356	.....
Total.....	5, 558, 265, 619	5, 033, 813, 234	561, 175, 696	36, 723, 311
Increase.....	524, 452, 385	.....	524, 452, 385	.....

COMPARATIVE STATEMENT OF THE EXCHANGES OF THE CLEARING-HOUSES OF THE UNITED STATES FOR THE WEEKS ENDED NOVEMBER 2, 1889, AND NOVEMBER 3, 1888.

Clearing-house at—	Exchanges for week ended November 2, 1889.	Exchanges for week ended November 3, 1888.	Comparisons.	
			Increase.	Decrease.
New York.....	\$792,903,318	\$671,138,259	\$121,765,059	
Boston.....	100,452,586	109,704,891		\$9,252,305
Philadelphia.....	88,406,858	69,839,510	18,567,348	
Chicago.....	67,098,733	67,088,131	10,622	
St. Louis.....	17,810,402	16,789,804	1,020,598	
San Francisco.....	18,992,400	20,652,796		1,660,396
New Orleans.....	12,833,159	10,376,131	2,457,028	
Baltimore.....	13,493,934	13,315,661	178,273	
Pittsburgh.....	13,527,593	10,934,127	2,593,466	
Cincinnati.....	11,718,300	10,872,300	846,000	
Kansas City.....	8,407,195	8,542,864		134,669
Louisville.....	7,539,062	6,449,279	1,089,783	
Providence.....	5,167,000	5,199,400		32,400
Detroit.....	4,849,723	4,643,970	205,753	
Milwaukee.....	6,063,681	5,388,019	675,662	
St. Paul.....	5,128,582	4,119,632	1,008,950	
Minneapolis.....	6,616,594	6,784,565		167,971
Omaha.....	4,060,080	4,131,714		71,634
Cleveland.....	4,194,710	3,516,311	678,399	
Columbus.....	2,187,500	2,250,700		63,200
Denver.....	3,579,119	2,860,951	718,168	
Memphis.....	3,225,248	3,307,758		82,510
Indianapolis.....	2,100,426	1,791,291	309,135	
Hartford.....	1,968,573	1,652,841	315,732	
New Haven.....	1,156,653	1,034,008	122,645	
Peoria.....	1,420,471	1,498,108		77,637
Springfield.....	1,183,180	1,149,040	34,140	
St. Joseph.....	1,229,904	1,207,679	21,225	
Worcester.....	1,385,063	1,073,744	311,319	
Duluth.....	1,171,699	2,228,220		1,056,521
Portland.....	1,226,759	1,165,634	61,125	
Norfolk.....	1,106,421	1,495,617		389,196
Galveston.....	2,529,392	2,190,825	338,567	
Los Angeles.....	641,900	682,379		40,479
Grand Rapids.....	685,404	530,908	154,496	
Lowell.....	658,894	772,915		114,021
Syracuse.....	1,111,148	660,954	450,194	
Wichita.....	578,608	545,538	33,070	
Sioux City.....	836,068	(New).....	836,068	
Richmond.....	1,978,979	1,888,610	90,369	
Topeka.....	296,359	318,571		22,212
Tacoma.....	640,743	(New).....	640,743	
Buffalo.....	2,959,737	(New).....	2,959,737	
Total.....	1,225,122,178	1,079,793,640	158,493,674	13,165,136
Increase.....	1,079,793,640		13,165,136	
	145,328,537		145,328,538	

The following tables show the transactions of the clearing-houses located in forty-three cities for the year ended September 30, 1889, from official returns received from the manager of the New York Clearing-House, comparisons being made with the year ended September 30, 1888, the increase or decrease in the exchanges and balances being indicated:

COMPARATIVE STATEMENT OF THE BALANCES OF THE CLEARING-HOUSES OF THE UNITED STATES FOR YEARS ENDED SEPTEMBER 30, 1889, AND SEPTEMBER 30, 1888.

Clearing-house at—	No. of banks.	Balances for year ended September 30, 1889.	Balances for year ended September 30, 1888.	Comparisons.	
				Increase.	Decrease.
New York.....	64	\$1,757,637,473	\$1,570,198,528	\$187,438,945	.....
Boston.....	54	552,348,116	502,980,813	49,367,303	.....
Philadelphia.....	41	328,484,139	305,238,423	23,225,716	.....
Chicago.....	20	330,511,467	301,387,886	29,123,581	.....
St. Louis.....	17	158,684,842	141,142,096	17,542,746	.....
San Francisco.....	17	126,935,065	121,091,092	5,843,973	.....
New Orleans.....	15	60,275,050	53,726,186	6,548,864	.....
Baltimore.....	23	93,693,402	89,004,272	4,689,130	.....
Pittsburgh.....	19	114,119,133	99,552,128	14,567,005	.....
Cincinnati.....	18	86,537,800	70,969,900	15,567,900	.....
Kansas City.....	11	.....	.....	.....	.....
Louisville.....	21	80,627,929	67,619,594	13,008,335	.....
Providence.....	34	81,245,600	17,741,600	63,504,000	.....
Detroit.....	16	29,527,432	36,422,898	.....	\$6,895,466
Milwaukee.....	11	45,716,227	34,537,980	11,178,247	.....
St. Paul.....	14	34,917,191	34,053,304	863,887	.....
Minneapolis.....	16	38,396,088	32,514,595	5,881,493	.....
Omaha.....	8	39,237,733	27,423,673	11,814,060	.....
Cleveland.....	11	No record.....	No record.....	.....	.....
Columbus.....	.....	No record.....	No record.....	.....	.....
Denver.....	8	32,322,332	15,640,765	16,681,567	.....
Memphis.....	8	29,374,983	24,012,189	5,362,794	.....
Indianapolis.....	6	22,207,382	25,096,548	.....	2,889,166
Hartford.....	15	28,667,376	24,930,316	3,737,060	.....
New Haven.....	10	15,434,104	13,788,891	1,645,213	.....
Peoria.....	10	19,531,156	18,060,330	1,470,826	.....
Springfield.....	10	19,797,964	17,626,378	2,171,586	.....
St. Joseph.....	7	15,539,595	19,096,231	.....	3,556,636
Worcester.....	8	13,852,215	13,813,833	38,382	.....
Duluth.....	7	21,978,939	26,987,462	.....	5,008,523
Portland.....	6	11,539,628	10,145,041	1,394,587	.....
Norfolk.....	6	6,748,565	6,932,332	.....	183,767
Galveston.....	7	25,359,050	No record.....	25,359,050	.....
Los Angeles.....	8	7,925,300	10,572,388	.....	2,647,088
Grand Rapids.....	7	32,897,363	30,896,978	2,000,385	.....
Lowell.....	7	10,370,993	10,079,280	291,713	.....
Syracuse.....	9	8,958,530	7,797,597	1,160,933	.....
Wichita.....	8	2,646,333	No record.....	2,646,333	.....
Sioux City.....	11	5,774,532	New.....	5,774,532	.....
Richmond.....	6	No record.....	No record.....	.....	.....
Topeka.....	6	.....	New.....	.....	.....
Tacoma.....	7	3,939,031	New.....	3,939,031	.....
Buffalo.....	12	14,708,152	New.....	14,708,152	.....
Total.....	.....	4,308,448,210	3,781,681,527	547,947,329	21,180,646
.....	.....	3,781,681,527	.....	21,180,646	.....
Increase.....	.....	526,766,683	.....	526,766,683	.....

COMPARATIVE STATEMENT OF THE EXCHANGES OF THE CLEARING-HOUSES OF THE UNITED STATES FOR YEARS ENDED SEPTEMBER 30, 1889, AND SEPTEMBER 30, 1888.

Clearing-houses at—	No. of banks.	Exchanges for year ended September 30, 1889.	Exchanges for year ended September 30, 1888.	Comparisons.	
				Increase.	Decrease.
New York.....	64	\$34,796,465,529	\$30,863,686,609	\$3,932,778,920	.....
Boston.....	54	4,763,543,730	4,288,878,016	474,665,714	.....
Philadelphia.....	41	3,546,854,097	3,155,190,237	391,663,860	.....
Chicago.....	20	3,327,108,659	3,089,288,194	237,820,465	.....
St. Louis.....	17	952,804,686	886,812,201	65,992,485	.....
San Francisco.....	17	848,571,603	823,436,263	25,135,340	.....
New Orleans.....	15	488,017,828	450,792,897	37,224,931	.....
Baltimore.....	23	643,338,736	614,298,374	28,939,362	.....
Pittsburgh.....	19	629,665,173	566,135,994	63,529,179	.....
Cincinnati.....	18	553,632,450	518,620,450	35,012,000	.....
Kansas City.....	11	450,056,139	382,284,073	67,772,066	.....
Louisville.....	21	342,164,731	295,711,094	46,453,637	.....
Providence.....	34	256,760,700	248,135,800	8,624,900	.....
Detroit.....	16	176,097,171	218,695,351	.....	\$42,598,180
Milwaukee.....	11	249,199,173	222,609,808	26,589,365	.....
St. Paul.....	14	202,076,602	194,026,801	8,049,801	.....
Minneapolis.....	16	230,626,745	204,040,477	26,586,268	.....
Omaha.....	8	201,250,166	166,007,003	35,243,163	.....
Cleveland.....	11	185,773,547	160,430,904	25,342,643	.....
Columbus.....	.....	124,280,611	113,647,539	10,633,072	.....
Denver.....	8	206,287,399	127,579,797	78,707,602	.....
Memphis.....	8	125,985,832	105,908,056	20,077,776	.....
Indianapolis.....	6	99,205,807	99,576,811	.....	371,004
Hartford.....	15	97,132,017	88,625,091	8,506,926	.....
New Haven.....	10	62,460,840	60,704,610	1,756,230	.....
Peoria.....	10	77,111,095	67,296,258	9,814,837	.....
Springfield.....	10	61,031,898	56,383,130	4,648,768	.....
St. Joseph.....	7	67,820,459	69,449,822	.....	1,629,363
Worcester.....	8	54,868,239	51,286,739	3,581,500	.....
Duluth.....	7	89,420,117	113,280,043	.....	23,859,926
Portland.....	6	53,970,298	50,156,342	3,813,956	.....
Norfolk.....	6	43,108,168	44,877,181	.....	1,769,013
Galveston.....	7	71,865,673	57,105,444	14,760,229	.....
Los Angeles.....	8	36,873,242	63,050,981	.....	26,177,739
Grand Rapids.....	7	32,897,363	31,025,179	1,872,184	.....
Lowell.....	7	34,332,319	32,986,992	1,345,327	.....
Syracuse.....	9	38,171,027	33,845,318	4,325,709	.....
Wichita.....	8	35,110,860	35,628,078	.....	517,218
Sioux City.....	11	19,175,915	New	19,175,915	.....
Richmond.....	6	105,556,028	83,493,221	22,062,807	.....
Topeka.....	6	19,578,525	15,738,635	3,839,890	.....
Tacoma.....	7	15,720,358	New	15,720,358	.....
Buffalo.....	12	78,723,031	New	78,723,031	.....
Total.....	619	54,494,754,586	48,750,886,813	5,840,730,216	96,862,443
Increase.....		5,743,867,773		5,743,867,773	

* Estimated.

From the foregoing tables it will be seen that the exchanges in New York City during the past year amounted to about 64 per cent. of the whole sum, and the balances in that city to nearly 41 per cent. of the total balances.

A table will be found on p. 139 of the Appendix,* compiled from returns made to the clearing-house by the national banks in New York City, exhibiting the movement of their reserve, weekly, during October, for the last thirteen years.

STATE, SAVINGS, PRIVATE BANKS, LOAN AND TRUST COMPANIES.

The annual report issued by this Bureau in 1873 contained, in compliance with the fourth provision of the act of February 19, of that year, the first general information relative to the condition of banking institutions, other than national, given from this office. Official returns were received that year from only eight States and the District of Columbia. The aggregate surplus and undivided profits, and deposits of all mutual savings-banks, loan and trust companies, and the Freedman's Savings Bank and Trust Company, with its branches, were \$31,348,189 and \$669,329,917 respectively; the State banks and stock savings-banks had an aggregate capital of \$42,705,834, surplus and undivided profits of \$12,137,400, and deposits of \$110,754,034.

Through the courtesy of the authorities of thirty States and Territories where returns of this nature are required, the Comptroller has secured all the information received by them relative to banking institutions operating under State and Territorial authority. This information, generally transmitted in a form to show aggregate results, though in a few instances in detailed reports as made to the executive officers, exhibits the condition of 2,187 incorporated institutions and 635 private banking concerns—2,822 in all. The returns of the 2,187 corporations officially obtained comprise statements of condition of 1,353 commercial banks operated under State charters, aggregate capital \$145,899,089, surplus and undivided profits \$59,714,907, deposits, \$473,484,147; of 64 loan and trust companies, capital \$32,162,600, surplus and undivided profits \$29,957,630, deposits 253,187,987; and of 770 savings-banks, of which 604 report no capital, and 166 report capital aggregating \$17,305,538. The aggregate surplus and undivided profits of the 770 savings-banks is \$136,161,333, and their aggregate deposits amount to \$1,320,344,592. Six hundred and thirty-five private banks report capital to the amount of \$15,542,062, surplus and undivided profits of \$3,635,307, and deposits of \$29,347,035.

In order to obtain as complete information as possible relative to banks not subjected to State or Territorial supervision, the names and addresses of over 5,000 banks and bankers were secured, and to each was mailed a circular letter, inclosing a blank form, requesting a report of condition as of date June 30, 1889. The request was complied with by over 2,400 banks and bankers. Subsequently about one-half of the banks so responding were found to be included in those reported officially by executive officers, so that the number from which returns are classified as unofficial is 1,142, comprising 689 private banks and 453 incorporated institutions. These 1,142 institutions are located in States and Territories in which reports are not required to be made to local authorities, or to be published, and consist of 318 commercial banks, having an aggregate capital of \$20,752,493, surplus and undivided profits of \$5,126,130, and deposits of \$33,600,334; 56 loan and trust com-

* See foot-note, page 456.

panies with capital of \$27,283,337, surplus and undivided profits of \$8,854,484, and deposits of \$46,424,912; 79 savings-banks, of which 46 report capital amounting to \$6,006,310. The aggregate surplus and undivided profits of the 79 savings-banks is \$10,909,428, and their aggregate deposits amount to \$124,046,733. The 689 private banks report capital to the amount of \$22,496,628, surplus and undivided profits \$8,186,799, and deposits \$53,836,683.

A comparison of these returns with those of last year will show an increase of 602 institutions reporting officially, a decrease of 165 reporting unofficially, a net gain of 437. The returns indicate an increase of about 11 per cent. in the number of institutions reporting, and nearly 9 per cent. in aggregate assets. Since the Comptroller's last report it is known that at least 337 banks have been organized with a capital exceeding \$17,000,000.

As much interest attaches to the operations of the savings-banks of the country, a special effort has been made to collect and tabulate all obtainable information relative thereto. The abstract (Appendix,* p. 220) shows returns, official and unofficial, from mutual and stock savings-banks, separated and aggregated, the average amount due each depositor in each class by States, the average of all by classes, and the average of all banks combined.

In 1888 reports were received from 801 savings-banks, of which 628 were mutual institutions; this year 849 reported, of which 637 are mutual. Of the latter number all but 17 are located in the New England States and in New York, New Jersey, Pennsylvania, Delaware, and Maryland. Information relative to the rates of interest paid is not sufficiently complete and accurate to permit of a statement giving the exact average rate, but it is probably about 4 per cent., the figures given showing that the rates range between 3 and 5 per cent.

It might be interesting to compare the earnings of the mutual savings-banks with those of savings-banks having capital stock, but it has been impossible to ascertain the earnings of the latter, owing to the fact that few institutions report dividends paid and interest allowed depositors. The benefit to depositors in each class, however, appears to be about the same.

In the Appendix† tables will be found, showing by States and Territories, the condition of these banks as obtained from official sources, and from banks direct, classified as unofficial returns; aggregate resources and liabilities of each class, and from both sources; comparative statements of condition of State banks, 1872 to 1889; loan and trust companies, 1884-1885 to 1888-1889; savings-banks, 1884-1885 to 1888-1889; growth of savings-banks, as shown by deposits, by States, 1849-1850 to 1888-1889; and deposits in savings-banks, number of depositors, and average amount due each, by States, in 1887-1888 and 1888-1889.

* See foot-note, page 456.

† This Appendix, which is omitted for want of space, will be found in the separate volumes of the Comptroller's report.

The following tables present summaries of this information:

AGGREGATE RESOURCES, LIABILITIES, AND CONDITION OF STATE BANKS, LOAN AND TRUST COMPANIES, AND SAVINGS AND PRIVATE BANKS, ORGANIZED UNDER STATE AND TERRITORIAL LAWS. (FROM OFFICIAL SOURCES.)

	State banks.	Loan and trust companies.	Savings-banks.	Private banks.	Total.
	1, 353 banks.	64 banks.	770 banks.	635 banks.	2, 822 banks.
RESOURCES.					
Loans on real estate.....	\$29, 208, 798	\$25, 380, 657	\$537, 785, 441	\$2, 173, 163	\$594, 548, 059
Loans on collateral security other than real estate.....	88, 322, 957	153, 211, 063	139, 005, 092	6, 725, 254	387, 264, 366
Other loans and discounts.....	343, 631, 070	42, 346, 139	68, 320, 288	25, 731, 267	480, 028, 764
Overdrafts.....	2, 626, 792	20, 971	801, 489	722, 659	4, 171, 911
United States bonds.....	2, 980, 922	26, 562, 689	144, 441, 587	125, 278	174, 110, 476
State, county, and municipal bonds.....	320, 250	3, 323, 567	250, 758, 198	300	254, 402, 315
Railroad bonds and stocks....	144, 500	8, 887, 196	78, 984, 566	.....	88, 016, 262
Bank stocks.....	3, 400	428, 185	41, 821, 693	.....	42, 253, 278
Other stocks and bonds.....	31, 783, 929	23, 752, 960	98, 352, 605	1, 267, 919	155, 157, 433
Due from other banks and bankers.....	71, 270, 490	19, 282, 168	57, 806, 070	6, 044, 922	154, 403, 650
Real estate, furniture, and fixtures.....	22, 034, 544	9, 516, 861	26, 364, 893	3, 792, 267	61, 708, 565
Current expenses and taxes paid.....	1, 672, 676	161, 103	260, 812	279, 326	2, 373, 917
Cash and cash items.....	126, 530, 764	19, 854, 529	23, 047, 399	4, 810, 039	174, 242, 731
Other resources.....	8, 699, 912	4, 965, 290	10, 691, 842	1, 081, 493	25, 438, 537
Total.....	729, 231, 004	337, 693, 398	1, 478, 441, 975	52, 753, 887	2, 598, 120, 264
LIABILITIES.					
Capital stock.....	145, 899, 089	32, 162, 600	17, 305, 538	15, 542, 062	210, 909, 289
Surplus fund.....	44, 938, 615	20, 877, 998	117, 864, 651	2, 816, 752	186, 498, 016
Other undivided profits.....	14, 776, 292	9, 079, 632	18, 296, 682	818, 555	42, 971, 161
Debenture bonds outstanding.....	.....	5, 298, 950	.....	.....	5, 298, 950
State-bank notes outstanding.....	120, 139	.....	.....	.....	120, 139
Dividends unpaid.....	621, 018	213, 945	5, 642	10, 302	850, 907
Individual deposits.....	473, 484, 147	253, 187, 987	16, 607, 386	29, 347, 035	772, 626, 555
Savings deposits.....	.....	.....	1, 303, 737, 206	.....	1, 303, 737, 206
State, county, and municipal deposits.....	139, 425	.....	274, 469	.....	413, 894
Deposits of State, county, and municipal disbursing officers.....	669, 227	.....	103, 532	.....	772, 759
Due to other banks and bankers.....	40, 912, 502	2, 612, 026	917, 863	1, 414, 907	45, 857, 298
Other liabilities.....	7, 670, 550	14, 260, 260	3, 329, 006	2, 804, 274	28, 064, 090
Total.....	729, 231, 004	337, 693, 398	1, 478, 441, 975	52, 753, 887	2, 598, 120, 264

AGGREGATE RESOURCES, LIABILITIES, AND CONDITION OF STATE BANKS, LOAN AND TRUST COMPANIES, AND SAVINGS AND PRIVATE BANKS. (FROM UNOFFICIAL SOURCES.)

	State banks.	Loan and trust companies.	Savings-banks.	Private banks.	Total.
	318 banks.	56 banks.	79 banks.	689 banks.	1,142 banks.
RESOURCES.					
Loans on real estate.....	\$1,919,571	\$27,968,388	\$29,587,703	\$6,213,572	\$65,689,234
Loans on collateral security other than real estate.....	9,280,235	40,398,991	21,811,061	10,396,466	81,866,753
Other loans and discounts.....	32,992,757	2,145,129	6,231,300	39,749,267	81,118,453
Overdrafts.....	444,932	62,986	11,722	1,010,554	1,530,194
United States bonds.....	70,800	630,512	14,482,043	1,296,259	16,479,614
State, county, and municipal bonds.....	663,552	442,189	29,381,266	814,383	31,301,381
Railroad bonds and stocks.....	175,922	10,465,202	22,458,815	470,627	33,570,566
Bank stocks.....	307,268	309,127	441,961	514,770	1,573,126
Other stocks and bonds.....	1,925,349	1,923,379	3,466,814	1,948,904	9,264,446
Due from other banks and bankers.....	8,548,890	5,801,872	3,728,506	13,708,251	31,787,519
Real estate, furniture, and fixtures.....	3,220,893	4,938,545	3,287,679	5,682,111	17,129,228
Current expenses and taxes paid.....	354,124	276,945	333,112	536,603	1,500,654
Cash and cash items.....	* 6,679,400	5,381,997	6,881,133	7,101,827	26,044,357
Other resources.....	240,916	2,829,862	2,067,125	763,956	5,901,859
Total.....	66,804,609	103,575,085	144,170,240	90,207,450	404,757,384
LIABILITIES.					
Capital stock.....	20,752,493	27,283,337	6,006,310	22,496,628	76,538,768
Surplus fund.....	3,091,849	4,705,907	9,360,882	5,449,764	22,608,402
Other undivided profits.....	2,034,281	4,119,577	1,548,546	2,737,035	10,439,439
Debenture bonds outstanding.....		11,603,862			11,603,862
State-bank notes outstanding.....	22				22
Dividends unpaid.....	141,820	58,036	39,054	57,024	295,934
Individual deposits.....	33,600,334	46,424,912	2,553,590	53,836,683	136,415,519
Savings deposits.....			121,493,143		121,493,143
State, county, and municipal deposits.....	323,943	24,533	46,763	693,969	1,089,208
Deposits of State, county, and municipal disbursing officers.....	72,002	16,318	3,777	563,025	655,122
Due to other banks and bankers.....	2,254,529	401,546	74,460	2,017,453	4,747,988
Other liabilities.....	4,533,336	8,937,057	3,043,715	2,355,869	18,869,977
Total.....	66,804,609	103,575,085	144,170,240	90,207,450	404,757,384

AGGREGATE RESOURCES, LIABILITIES, AND CONDITION OF ALL STATE BANKS, LOAN AND TRUST COMPANIES, AND SAVINGS AND PRIVATE BANKS.

	Official.	Unofficial.	Total.
	2,822 banks.	1,142 banks.	3,964 banks.
RESOURCES.			
Loans on real estate.....	\$594,548,059	\$65,689,234	\$660,237,293
Loans on collateral security other than real estate.....	387,264,366	81,866,753	469,131,119
Other loans and discounts.....	480,028,764	81,118,453	561,147,217
Overdrafts.....	4,171,911	1,530,194	5,702,105
United States bonds.....	174,110,476	16,479,614	190,590,090
State, county, and municipal bonds.....	254,402,315	31,301,381	285,703,696
Railroad bonds and stocks.....	88,016,262	33,570,566	121,586,828
Bank stocks.....	42,253,278	1,573,126	43,826,404
Other stocks and bonds.....	155,157,433	9,264,446	164,421,879
Due from other banks and bankers.....	154,403,650	31,787,519	186,191,169
Real estate, furniture, and fixtures.....	61,708,565	17,129,228	78,837,793
Current expenses and taxes paid.....	2,373,917	1,500,654	3,874,571
Cash and cash items.....	174,242,731	26,044,357	200,287,088
Other resources.....	25,438,537	5,901,859	31,340,396
Total.....	2,598,120,264	404,757,384	3,002,877,648
LIABILITIES.			
Capital stock.....	210,909,289	76,538,768	287,448,057
Surplus fund.....	186,498,016	22,608,402	209,106,418
Other undivided profits.....	42,971,161	10,439,439	53,410,600
Debenture bonds outstanding.....	5,298,950	11,603,862	16,902,812
State bank notes outstanding.....	120,139	22	120,161
Dividends unpaid.....	850,907	295,934	1,146,841
Individual deposits.....	772,626,555	136,415,519	909,042,074
Savings deposits.....	1,303,787,206	121,493,143	1,425,280,349
State, county, and municipal deposits.....	413,894	1,089,208	1,503,102
Deposits of State, county, and municipal disbursing officers.....	772,759	655,122	1,427,881
Due to other banks and bankers.....	45,857,298	4,747,988	50,605,286
Other liabilities.....	28,064,090	18,869,977	46,934,067
Total.....	2,598,120,264	404,757,384	3,002,877,648

NUMBER, CAPITAL, STOCK, SURPLUS AND UNDIVIDED PROFITS, AND DEPOSITS OF ALL STATE BANKS, LOAN AND TRUST COMPANIES, AND SAVINGS (MUTUAL AND STOCK) AND PRIVATE BANKS, 1888-'89.

OFFICIAL.

Classes.	No. banks.	Capital.	Surplus and undivided profits.	Deposits.
State banks.....	1353	\$145,899,089	\$59,714,907	\$473,484,147
Loan and trust companies.....	64	32,162,600	29,957,630	253,187,987
Savings-banks (mutual).....	604	17,305,538	129,139,330	1,166,134,245
Savings-banks (stock).....	166	15,542,062	7,022,003	154,210,347
Private banks.....	635		3,635,307	29,347,035
Total.....	2822	210,900,289	229,469,177	2,076,363,761

UNOFFICIAL.

Classes.	No. banks.	Capital.	Surplus and undivided profits.	Deposits.
State banks.....	318	\$20,752,493	\$5,126,130	\$33,600,334
Loan and trust companies.....	56	27,283,337	8,825,484	46,424,912
Savings-banks (mutual).....	33		8,852,948	104,252,768
Savings-banks (stock).....	46	6,000,310	2,056,480	19,793,965
Private banks.....	689	22,496,628	8,186,799	53,836,683
Total.....	1,142	76,538,768	33,047,841	257,908,682

OFFICIAL AND UNOFFICIAL.

Classes.	No. banks.	Capital.	Surplus and undivided profits.	Deposits.
State banks.....	1,671	\$156,651,582	\$64,841,037	\$507,084,481
Loan and trust companies.....	120	59,445,937	38,783,114	209,612,899
Savings-banks (mutual).....	637		137,992,278	1,270,387,013
Savings-banks (stock).....	212	23,311,848	9,078,483	174,004,312
Private banks.....	1,324	38,038,690	11,822,106	83,183,718
Total.....	3,964	287,448,057	262,517,018	2,334,272,423

A table in the Appendix,* page 208, shows, by States and Territories, the estimated population of each on June 1, 1889, and the aggregate capital, surplus, undivided profits, and individual deposits of national and State banks, loan and trust companies, and savings and private banks in the United States, at date of reports of the various classes nearest thereto, the average of these per capita, and the per-capita average of such resources in each class of banks, from which it appears that the estimated population of the United States was 64,403,000, and total banking funds \$5,201,671,790, an average of \$80.77. The per-capita averages of such resources in each class of banks are: National banks, \$35.98; State banks, \$11.47; loan and trust companies, \$6.18; savings-banks, \$25.07, and private banks, \$2.07.

The distribution of the circulating medium of the country, as shown by the cash holdings of the national, State, private banks, and savings institutions, on or about the close of the fiscal year ended June 30, 1889, is exhibited in the table following. The total cash on hand in the 3,964 institutions reporting officially and unofficially is \$200,287,088,

* See foot note, page 450.

of which \$27,340,167 is assumed to be gold, that amount including \$20,349,799 held by the California banks, \$1,514,318 silver coin, \$38,534,576 legal tenders, national-bank notes, and coin certificates, \$17,835,227 specie, and \$115,062,737 representing cash, not classified.

STATEMENT SHOWING THE AMOUNT OF GOLD, SILVER, ETC., HELD BY NATIONAL BANKS ON JULY 12, 1889, AND OTHER BANKING INSTITUTIONS ON OR ABOUT THE SAME DATE.

Classification.	National banks.	Other (5964) banking institutions.	Total.
Gold coin.....	\$73,907,610	\$27,340,167	\$101,247,777
Gold certificates.....	69,517,790		69,517,790
Gold certificates, (clearing-house).....	8,744,000		8,744,000
Silver, dollars.....	6,786,730		
Silver, fractional.....	4,495,682	1,514,381	12,796,793
Silver certificates.....	12,452,057		12,452,057
National-bank notes.....	24,761,487		
Legal-tender notes.....	97,456,832	*38,534,576	160,752,895
Fractional currency.....	719,274		719,274
Specie, not classified.....		17,835,227	17,835,227
Cash, not classified.....		115,062,737	115,062,737
Total.....	298,841,462	200,287,088	499,128,550

* And coin certificates.

CONCLUSION.

In concluding this report the Comptroller desires to say that he has purposely avoided the discussion of the various plans which have been suggested for substituting other securities for United States bonds as a basis for circulation, and has confined himself to the presentation of those changes in the law which will be generally accepted as practicable, and which will be most likely to meet favorable consideration by Congress.

That such substitution may be safely made is considered practicable by many who are regarded as authority upon banking questions. That an acceptable plan will eventually be evolved from the necessities of the situation is probable. But the consideration of propositions looking to the adoption of untried measures involves a delay which is fraught with danger to the national banking system in its present exigency. The adoption of the amendments proposed in this report will meet present urgent necessities and afford an opportunity for mature deliberation before adopting more radical measures.

On October 31, last, the bonded debt of the United States was \$838,521,712, of which amount \$647,288,850 becomes payable in 1907. During the eighteen years which must expire before these bonds mature, many changes in present conditions are likely to take place which will afford relief to the national banks. The receipts of the Government will no doubt be brought nearer in amount to its necessary expenditures, and the present rapid payment of the public debt arrested. It is even possible that the Government may become a borrower within the period named, for we can hardly expect that it will escape the complications which are incident to national existence even under the most favorable conditions. In any event it is highly probable that some modification will be made as to the rate of interest now paid by the Government upon its bonds so as to bring their par and market value nearer to equality and render it unnecessary for the banks to carry such heavy premium accounts.

It is assumed by the Comptroller that a large majority of the people of the United States are opposed to the substitution of long-date bonds for the existing issues, and that any extension of the time when the interest-bearing debt is to become payable would meet with disfavor. It is practicable, however, to reduce the interest on the debt by a process which would work a saving to the Government and not extend the time when the bonds could be called in for payment.

The present purchases by the Government for the sinking-fund of 4 per cent. bonds net 2.16 per cent. per annum, which represents, substantially, the rate at which the Government can now borrow upon twenty-year bonds. New bonds could be issued in all respects like the 4 per cents now outstanding, except in the rate of interest which could be reduced to $2\frac{1}{4}$ per cent. These new bonds could be exchanged for fours, by paying the holder the present value, at 4 per cent., of the difference in interest between $2\frac{1}{4}$ per cent. and 4 per cent., for the period intervening between the date of exchange and the maturity of the bonds.

This is a plan which has many able advocates and seems to me to be advantageous to both the Government and the bond-holders. It would furnish a basis for national bank circulation much more acceptable than the present bonds. The Government now realizes but 2.16 per cent. annual interest on bond-purchases, while, under the plan proposed, it would save 4 per cent. upon the prepayments. This subject, however, will undoubtedly be fully discussed in the report of the Secretary of the Treasury, and is noticed here, briefly, only by reason of its connection with national bank-note circulation.

The Comptroller can not close his report without expressing his high appreciation of the integrity, loyalty, and efficiency of the officers and clerks with whom he has been associated in the conduct of the affairs of the Bureau. He desires especially to gratefully acknowledge the valuable services rendered in the compilation of the statistical matter included in this report.

EDWARD S. LACEY,
Comptroller of the Currency.

THE SPEAKER OF THE HOUSE OF REPRESENTATIVES.

(No. 5.)

REPORT OF THE CHIEF OF THE BUREAU OF ENGRAVING AND PRINTING.

TREASURY DEPARTMENT,
BUREAU OF ENGRAVING AND PRINTING,
October 2, 1889.

SIR: I have the honor to submit the following report on the operations of this Bureau during the fiscal year 1889:

There were completed and delivered during the year 9,201,321 sheets of United States notes, gold and silver certificates, bonds, and national bank notes, with a face value of \$615,788,850; 28,952,055 sheets of internal-revenue and customs stamps, containing 758,603,390 stamps; of miscellaneous work, such as drafts, checks, certificates, licenses, etc., 1,053,788 sheets, besides a large amount of sundry other work for the various Departments of the Government.

The expenses during the year were:

For salaries of officers and employes other than plate-printers and assistants	\$376,906.85
For plate-printing at piece-rates, including wages of assistants, and for royalty on steam plate-printing presses	389,328.92
For materials and miscellaneous expenses	166,342.01
Total	932,577.78

The appropriations for the support of the Bureau were \$974,450. Of this amount \$41,872.22 remained unexpended and was returned to the Treasury.

The number of persons employed on the first working day of each month during the fiscal year was as follows: July, 916; August, 915; September, 913; October, 911; November, 906; December, 901; January, 913; February, 926; March, 924; April, 925; May, 923; June, 924.

The present Chief of Bureau did not assume the duties of his office until after the close of the fiscal year for which this report is made.

Respectfully yours,

WM. M. MEREDITH,
Chief of Bureau.

Hon. WILLIAM WINDOM,
Secretary of the Treasury:

APPENDIX.

NO. 1.—STATEMENT SHOWING THE UNITED STATES NOTES, CERTIFICATES OF DEPOSIT, BONDS AND NATIONAL-BANK NOTES DELIVERED DURING THE FISCAL YEAR 1889.

Class.	Denomina- tion.	Sheets.	Value.
United States notes, series of 1880, unsealed	\$10	564,000	\$22,560,000
Do	20	303,000	24,240,000
Do	50	40,000	8,000,000
Do	100	36,000	14,400,000
Do	500	5,000	10,000,000
Do	1,000	3,000	12,000,000
Total		951,000	91,200,000
Currency certificates, series of 1875, unsealed	10,000	2,336	70,080,000
Silver certificates, series of 1886, unsealed	1	2,796,000	11,184,000
Do	2	860,000	6,880,000
Do	5	2,572,000	51,440,000
Do	10	1,039,000	41,560,000
Do	20	2,000	160,000
Total		7,269,000	111,224,000
Gold certificates, Department series, unsealed	50	10,000	2,000,000
Do	100	2,000	800,000
Total		12,000	2,800,000
Gold certificates, series of 1888, unsealed	5,000	1,333	19,995,000
Do	10,000	1,333	39,990,000
Total		2,666	59,985,000
Gold certificates, last issue, unsealed	5,000	2,500	37,500,000
Do	10,000	1,500	45,000,000
Total		4,000	82,500,000
4 per cent. registered bonds, unsealed	5,000	2,300	11,500,000
Do	10,000	14,245	142,450,000
Do	20,000	500	10,000,000
Total		17,045	163,950,000
Pacific Railroad registered bonds, unsealed	1,000	2,100	2,100,000
Do	5,000	170	850,000
Do	10,000	70	700,000
Total		2,340	3,650,000
National currency, series of 1875	5, 5, 5, 5	120,600	2,412,000
Do	10, 10, 10, 10	3,430	137,200
Do	10, 10, 10, 20	48,792	2,439,600
Do	20, 20, 20, 20	513	41,040
Do	20, 20, 20, 50	555	61,050
Do	50, 50	100	10,000
Do	50, 100	1,862	279,300
Do	100, 100	25	5,000
Total		175,877	5,385,190
National currency, series of 1882	5, 5, 5, 5	508,013	10,160,260
Do	10, 10, 10, 20	237,022	11,851,100
Do	50, 100	20,022	3,003,300
Total		765,057	25,014,660

No. 1.—STATEMENT SHOWING THE UNITED STATES NOTES, ETC.—Continued.

RECAPITULATION.

Class.	Sheets.	Value.
United States notes, series of 1880, unsealed.....	951,000	\$91,200,000
Currency certificates, series of 1875, unsealed.....	2,336	70,080,000
Silver certificates, series of 1886, unsealed.....	7,269,000	111,224,000
Gold certificates, Department series, unsealed.....	12,000	2,800,000
Gold certificates, series of 1888, unsealed.....	2,666	59,985,000
Gold certificates, last issue, unsealed.....	4,000	82,500,000
4 per cent. registered bonds, unsealed.....	17,015	163,950,000
Pacific Railroad registered bonds, unsealed.....	2,340	3,650,000
National currency, series of 1875.....	175,877	5,385,190
National currency, series of 1882.....	785,057	25,014,680
Total.....	9,201,321	615,788,850

No. 2.—STATEMENT SHOWING THE INTERNAL-REVENUE STAMPS DELIVERED DURING THE FISCAL YEAR 1889.

Class.	Volumes.	Sheets.	Stamps.
Tax-paid stamps for distilled spirits, series of 1878:			
20 gallon.....	3,000	150,000	450,000
30 gallon.....	1,320	66,000	198,000
40 gallon.....	4,540	227,000	681,000
50 gallon.....	40	2,000	6,000
60 gallon.....	30	1,500	4,500
80 gallon.....	2,280	114,000	342,000
90 gallon.....	50	2,500	7,500
Total.....	11,280	563,000	1,689,000
Stamps for rectifiers, series of 1878:			
5 gallon.....	660	33,000	132,000
10 gallon.....	730	36,500	146,000
20 gallon.....	780	39,000	156,000
30 gallon.....	930	46,500	186,000
40 gallon.....	4,150	207,500	830,000
50 gallon.....	220	11,000	44,000
80 gallon.....	310	15,500	62,000
90 gallon.....	50	2,500	10,000
Total.....	7,830	391,500	1,566,000
Stamps for wholesale liquor dealers, series of 1878:			
5 gallon.....	290	29,000	87,000
10 gallon.....	840	84,000	252,000
20 gallon.....	490	49,000	147,000
30 gallon.....	20	2,000	6,000
40 gallon.....	780	76,000	228,000
50 gallon.....	190	19,000	57,000
70 gallon.....	10	1,000	3,000
110 gallon.....	10	1,000	3,000
120 gallon.....	10	1,000	3,000
Total.....	2,620	262,000	786,000
Warehouse stamps, series of 1878:			
Distillery warehouse.....	5,150	515,000	2,060,000
Special bonded warehouse.....	32	3,200	9,600
Rewarehousing.....	12	1,200	3,600
Total.....	5,194	519,400	2,073,200
Warehouse stamps, series of 1889:			
Special bonded warehouse.....	50	5,000	15,000
Rewarehousing.....	50	5,000	15,000
Total.....	100	10,000	30,000
Brewers' permit stamps, series of 1878.....	220	22,000	88,000
Export tobacco and export cigar stamps, series of 1883:			
Export tobacco.....	150	15,000	60,000
Export cigars.....	30	3,000	12,000
Total.....	180	18,000	72,000

No. 2.—STATEMENT SHOWING THE INTERNAL-REVENUE STAMPS DELIVERED DURING THE FISCAL YEAR 1889—Continued.

Class.	Volumes.	Sheets.	Stamps.
Tobacco stamps, stub, series of 1883:			
10 pound	9,340	747,200	3,736,000
20 pound	6,170	493,600	2,468,000
30 pound	1,410	112,800	564,000
40 pound	900	72,000	360,000
50 pound	100	8,000	40,000
Total	17,920	1,433,600	7,168,000
Snuff stamps, stub, series of 1883:			
10 pound	101	8,080	40,400
20 pound	100	8,000	40,000
Total	201	16,080	80,400
Special-tax stamps for tobacco, series of 1888:			
Dealers in manufactured tobacco	50	5,000	10,000
Manufacturers of cigars	50	500	500
Total	100	5,500	10,500
Special-tax stamps for liquors, series of 1889:			
Retail liquor dealers	1,150	115,000	230,000
Wholesale liquor dealers	556	5,560	5,560
Retail malt-liquor dealers	1,224	12,240	12,240
Wholesale malt-liquor dealers	471	4,710	4,710
Manufacturers of stills	30	300	300
Rectifiers	113	1,130	1,130
Rectifiers of less than 500 barrels	184	1,840	1,840
Brewers	248	2,480	2,480
Brewers of less than 500 barrels	152	1,520	1,520
Worms	30	300	300
Stills	30	300	300
Total	4,188	145,380	260,380
Special-tax stamps for tobacco, series of 1889:			
Dealers in manufactured tobacco	3,050	305,000	610,000
Manufacturers of cigars	2,263	22,630	22,630
Dealers in leaf tobacco	554	5,540	5,540
Dealers in leaf tobacco, less than 25,000 pounds	258	2,580	2,580
Manufacturers of tobacco	185	1,850	1,850
Peddlers of first class	30	300	300
Peddlers of second class	144	1,440	1,440
Peddlers of third class	183	1,830	1,830
Peddlers of fourth class	101	1,010	1,010
Retail dealers in leaf tobacco	10	100	100
Total	6,778	342,280	647,280
Special-tax stamps for oleomargarine, series of 1889:			
Retail dealers	410	4,100	4,100
Wholesale dealers	61	610	610
Manufacturers, \$500	20	200	200
Manufacturers, \$550	10	100	100
Manufacturers, \$500	10	100	100
Total	511	5,110	5,110
• Export oleomargarine stamps, series of 1886:	315	31,500	126,000
Tax-paid stamps for oleomargarine, series of 1886:			
10 pound	2,320	116,000	464,000
20 pound	730	36,500	146,000
30 pound	950	47,500	190,000
40 pound	840	42,000	168,000
50 pound	1,590	79,500	318,000
60 pound	320	16,000	64,000
Total	6,750	337,500	1,350,000
Beer stamps, series of 1878:			
Hogshead		84,000	1,680,000
Barrel		134,000	2,680,000
1/2 barrel		753,000	15,060,000
1/4 barrel		21,050	421,000
1/8 barrel		2,199,000	43,980,000
1/16 barrel		122,000	2,440,000
1/32 barrel		418,000	8,360,000
Total		3,731,050	74,621,000

No. 2.—STATEMENT SHOWING THE INTERNAL-REVENUE STAMPS DELIVERED DURING THE FISCAL YEAR 1889—Continued.

Class.	Volumes.	Sheets.	Stamps.
Tobacco stamps, strip, series of 1883:			
1 ounce.....		325, 500	13, 020, 000
2 ounces.....		4, 975, 000	199, 000, 000
3 ounces.....		359, 000	13, 560, 000
4 ounces.....		2, 430, 000	97, 200, 000
8 ounces.....		1, 055, 000	15, 825, 000
16 ounce.....		484, 000	7, 260, 000
Total.....		9, 608, 500	345, 865, 000
Tobacco stamps, sheet, series of 1883:			
$\frac{1}{2}$ pound.....		40, 000	480, 000
1 pound.....		22, 000	264, 000
2 pound.....		26, 000	312, 000
3 pound.....		46, 000	552, 000
4 pound.....		33, 000	396, 000
5 pound.....		61, 000	732, 000
Total.....		228, 300	2, 736, 000
Snuff stamps, small, series of 1883:			
1 ounce.....		147, 000	28, 812, 000
2 ounce.....		110, 000	11, 880, 000
3 ounce.....		2, 600	260, 000
Total.....		259, 600	40, 952, 000
Snuff stamps, strip, series of 1883:			
4 ounce.....		77, 000	1, 540, 000
6 ounce.....		347, 000	6, 940, 000
8 ounce.....		2, 000	40, 000
16 ounce.....		64, 000	640, 000
Total.....		490, 000	9, 160, 000
Snuff stamps, sheet, series of 1883:			
$\frac{1}{2}$ pound.....		3, 500	42, 000
1 pound.....		9, 000	108, 000
2 pound.....		8, 000	96, 000
3 pound.....		4, 500	54, 000
5 pound.....		10, 500	126, 000
Total.....		35, 500	426, 000
Cigar stamps, strip, series of 1883:			
25 cigars.....		518, 000	5, 180, 000
50 cigars.....		6, 100, 000	61, 000, 000
100 cigars.....		945, 000	9, 450, 000
200 cigars.....		39, 000	195, 000
250 cigars.....		137, 000	685, 000
500 cigars.....		3, 000	15, 000
Total.....		7, 742, 000	76, 525, 000
Cigarette stamps, small, series of 1883:			
10 cigarettes.....		2, 131, 000	170, 480, 000
20 cigarettes.....		224, 000	17, 920, 000
Total.....		2, 355, 000	188, 400, 000
Cigarette stamps, strip, series of 1883:			
50 cigarettes.....		3, 000	36, 000
100 cigarettes.....		17, 800	178, 000
Total.....		20, 800	214, 000
Lock seals, series of 1878.....		1, 000	50, 000
Lock seals, series of 1875.....		4, 630	250, 020
Hydrometer labels.....		125	2, 500

No. 2.—STATEMENT SHOWING THE INTERNAL-REVENUE STAMPS DELIVERED DURING THE FISCAL YEAR 1889—Continued.

RECAPITULATION.

Class.	Volumes.	Sheets.	Stamps.
Tax-paid stamps for distilled spirits, series of 1878	11,260	563,000	1,689,000
Stamps for rectifiers, series of 1878	7,830	391,500	1,566,000
Stamps for wholesale liquor dealers, series of 1878	2,620	262,000	786,000
Warehouse stamps, series of 1878	5,194	519,400	2,073,200
Warehouse stamps, series of 1889	100	10,000	30,000
Brewers' permit stamps, series of 1878	220	22,000	88,000
Export tobacco and export cigar stamps, series of 1883	180	18,000	72,000
Tobacco stamps, stub, series of 1883	17,920	1,433,600	7,168,000
Snuff stamps, stub, series of 1883	201	16,080	80,400
Special-tax stamps for tobacco, series of 1888	100	5,500	10,500
Special-tax stamps for liquors, series of 1889	4,188	145,380	260,380
Special-tax stamps for tobacco, series of 1889	6,778	342,280	647,280
Special-tax stamps for oleomargarine, series of 1889	511	5,110	5,110
Export oleomargarine stamps, series of 1886	315	31,500	126,000
Tax-paid stamps for oleomargarine, series of 1886	6,750	337,500	1,350,000
Beer stamps, series of 1878		3,731,050	74,621,000
Tobacco stamps, strip, series of 1883		9,608,500	346,885,000
Tobacco stamps, sheet, series of 1883		228,000	2,736,000
Snuff stamps, strip, series of 1883		259,600	40,952,000
Snuff stamps, sheet, series of 1883		490,000	9,160,000
Snuff stamps, strip, series of 1883		35,500	426,000
Cigar stamps, strip, series of 1883		7,742,000	76,525,000
Cigarette stamps, small, series of 1883		2,353,000	188,400,000
Cigarette stamps, strip, series of 1883		20,800	214,000
Lock seals, series of 1878		1,000	50,000
Lock seals, series of 1875		4,650	250,020
Hydrometer labels		125	2,500
Total	64,167	28,579,055	755,153,390

No. 3.—STATEMENT SHOWING THE CUSTOMS STAMPS DELIVERED DURING THE FISCAL YEAR 1889.

Class.	Volumes.	Sheets.	Stamps.
Customs liquor stamps, series of 1886	1,225	122,500	245,000
Customs fee tickets:			
20 cents	50	5,000	250,000
30 cents	5	500	25,000
40 cents	10	1,000	50,000
50 cents	5	500	25,000
60 cents	15	1,500	75,000
Total	85	8,500	425,000
Customs cigar stamps, series of 1879:			
25 cigars		83,000	830,000
50 cigars		126,000	1,260,000
100 cigars		19,000	190,000
Total		228,000	2,280,000
Customs cigarette stamps, series of 1879:			
10 cigarettes		2,000	200,000
20 cigarettes		2,000	200,000
Total		4,000	400,000
Customs opium stamps, series of 1879		10,000	100,000

RECAPITULATION.

Customs liquor stamps, series of 1886	1,225	122,500	245,000
Customs fee tickets	85	8,500	425,000
Customs cigar stamps, series of 1879		228,000	2,280,000
Customs cigarette stamps, series of 1879		4,000	400,000
Customs opium stamps, series of 1879		10,000	100,000
Total	1,310	373,000	3,450,000

CHIEF OF THE BUREAU OF ENGRAVING AND PRINTING. 469

No. 4.—STATEMENT SHOWING THE CHECKS, DRAFTS, CERTIFICATES, ETC., BY CLASSES, DELIVERED DURING THE FISCAL YEAR 1889.

Class.	Volumes.	Sheets.
Disbursing officers' checks:		
On assistant treasurers, one-subject, payable to order—		
For Department of the Interior.....	120	6,000
On assistant treasurers, two-subject, payable to order—		
For Treasury Department.....	160	13,400
For War Department.....	205	17,350
For Navy Department.....	66	5,800
For Department of the Interior.....	81	6,450
On assistant treasurers, four-subject, payable to order—		
For Treasury Department.....	287	35,200
For War Department.....	181	18,350
For Navy Department.....	55	5,750
For Department of the Interior.....	56	7,000
For Department of Justice.....	16	1,600
For Post-Office Department.....	50	13,700
On assistant treasurers, two-subject, payable to bearer—		
For Treasury Department.....	18	1,800
For War Department.....	39	3,000
For Department of the Interior.....	12	900
On assistant treasurers, four-subject, payable to bearer—		
For Treasury Department.....	14	1,400
For War Department.....	4	400
For Department of Justice.....	4	400
For Post-Office Department.....	2	200
On Treasurer, four-subject, payable to order.....	12	1,950
On Treasurer, two-subject, payable to bearer.....	25	2,500
On Treasurer, four-subject, payable to bearer.....	99	17,250
Pension checks:		
On Treasurer.....	30	6,000
On assistant treasurers.....	2,074	414,800
On depositaries.....	115	23,000
Interest checks:		
Funded loan of 1891, 4½ per cent.....	182	9,209
Consols of 1907, 4 per cent.....	549	27,700
Pacific Railroad bonds.....	19	1,011
Treasurer's transfer checks:		
Rédemption division.....	5	1,000
National-bank redemption agency.....	5	850
Checks:		
Commissioners of the District of Columbia.....	86	10,750
Drafts:		
On Interior warrants.....	6	1,500
On Judiciary warrants.....	10	2,500
On Diplomatic warrants.....	8	2,000
Licenses:		
To masters.....	20	6,000
To chief engineers.....	20	6,000
To second-class pilots.....	10	3,000
Post-Office warrants.....	1,963	49,075
Post-Office collection drafts.....	18	900
Post-Office money-order drafts.....	2,024	36,000
Post-Office inspectors' commissions.....	250	250
Pension certificates:		
Invalids.....		69,927
Invalids, increase.....		113,555
Fathers and mothers.....		12,222
Widows with minors.....		10,161
Widows.....		12,214
Minor children.....		1,017
Minor children, \$2 additional.....		4,135
Certificates of letters-patent.....		28,100
Certificates of registry of vessels.....		3,075
Presidents' commissions:		
For four years.....		277
For permanent.....		260
For Revenue Marine.....		105
For Marine Hospital service.....		201
Commissions for Department of Justice:		
For judges.....		70
For attorneys and marshals.....		130
For miscellaneous.....		46
Commissions for Navy Department.....		100
Non-commissioned officers' warrants.....		4,986
Requests for transportation.....	502	16,050
Portraits of Hon. Seth C. Moffatt.....		14,284
Portraits of Chief-Justice Waite.....		500
Total.....	9,393	1,053,360

NO. 5.—STATEMENT SHOWING THE SPECIMENS OF SECURITIES PREPARED FOR THE JAPANESE AND CHINESE GOVERNMENTS, DELIVERED DURING THE FISCAL YEAR 1889.

Class.	Denomina- tions.	Sheets.	Value.
United States notes, series of 1878, sealed.....	\$5, 000	2	\$40, 000
Do	10, 000	2	80, 000
Total.....		4	120, 000
United States notes, series of 1880, sealed.....	1	2	8
Do	2	2	16
Do	5	2	40
Do	10	2	80
Do	20	2	160
Do	50	2	400
Do	100	2	800
Do	500	2	4, 000
Do	1, 000	2	8, 000
Total.....		18	13, 504
Currency certificates, series of 1875, sealed.....	5, 000	2	30, 000
Do	10, 000	2	60, 000
Total.....		4	90, 000
Silver certificates, series of 1886, sealed.....	1	2	8
Do	2	2	16
Do	5	2	40
Do	10	2	80
Do	20	2	160
Total.....		10	304
Gold certificates, Department series, sealed.....	20	2	160
Do	50	2	400
Do	100	2	800
Do	500	2	4, 000
Do	1, 000	2	8, 000
Do	5, 000	2	40, 000
Do	10, 000	2	80, 000
Total.....		14	133, 360
Gold certificates, series of 1888, sealed.....	5, 000	2	30, 000
Do	10, 000	2	60, 000
Total.....		4	90, 000
4 per cent. registered bonds, sealed.....	50	2	100
Do	100	2	200
Do	500	2	1, 000
Do	1, 000	2	2, 000
Do	5, 000	2	10, 000
Do	10, 000	2	20, 000
Do	20, 000	2	40, 000
Do	50, 000	2	100, 000
Total.....		16	173, 300
4½ per cent. registered bonds, sealed.....	50	2	100
Do	100	2	200
Do	500	2	1, 000
Do	1, 000	2	2, 000
Do	5, 000	2	10, 000
Do	10, 000	2	20, 000
Do	20, 000	2	40, 000
Do	50, 000	2	100, 000
Total.....		16	173, 300
National currency, series of 1875.....	5, 5, 5, 5	2	40
Do	10, 10, 10, 20	2	100
Do	50, 100	2	300
Total.....		6	440
National currency, series of 1882.....	5, 5, 5, 5	2	40
Do	10, 10, 10, 20	2	100
Do	50, 100	2	300
Total.....		6	440

No. 5.—STATEMENT SHOWING THE SPECIMENS OF SECURITIES PREPARED FOR THE JAPANESE AND CHINESE GOVERNMENTS, DELIVERED DURING THE FISCAL YEAR 1889—Continued.

RECAPITULATION.

Class.	Sheets.	Value.
United States notes, series of 1878, sealed	4	\$120,000
United States notes, series of 1880, sealed	18	13,504
Currency certificates, series of 1875, sealed	4	90,000
Silver certificates, series of 1886, sealed	10	304
Gold certificates, Department series, sealed	14	133,360
Gold certificates, series of 1888, sealed	4	90,000
4 per cent. registered bonds, sealed	16	173,300
4½ per cent. registered bonds, sealed	16	173,300
National currency, series of 1875	6	440
National currency, series of 1882	6	440
Total	98	794,648

No. 6.—STATEMENT SHOWING THE SPECIMENS OF STAMPS PREPARED FOR THE JAPANESE AND CHINESE GOVERNMENTS DELIVERED DURING THE FISCAL YEAR 1889.

Class.	Sheets.	Stamps.
Tax-paid stamps for distilled spirits, series of 1878:		
10 gallon	2	6
20 gallon	2	6
30 gallon	2	6
40 gallon	2	6
50 gallon	2	6
60 gallon	2	6
70 gallon	2	6
80 gallon	2	6
90 gallon	2	6
100 gallon	2	6
110 gallon	2	6
120 gallon	2	6
130 gallon	2	6
Total	26	78
Stamps for rectifiers, series of 1878:		
5 gallon	2	8
10 gallon	2	8
20 gallon	2	8
30 gallon	2	8
40 gallon	2	8
50 gallon	2	8
60 gallon	2	8
70 gallon	2	8
80 gallon	2	8
90 gallon	2	8
100 gallon	2	8
110 gallon	2	8
120 gallon	2	8
130 gallon	2	8
Total	28	112
Stamps for wholesale liquor dealers, series of 1878:		
5 gallon	2	6
10 gallon	2	6
20 gallon	2	6
30 gallon	2	6
40 gallon	2	6
50 gallon	2	6
60 gallon	2	6
70 gallon	2	6
80 gallon	2	6
90 gallon	2	6
100 gallon	2	6
110 gallon	2	6
120 gallon	2	6
130 gallon	2	6
Total	28	84

No. 6.—STATEMENT SHOWING THE SPECIMENS OF STAMPS, ETC.—Continued.

Class.	Sheets.	Stamps.
Imported spirits stamps, series of 1879:		
5 gallon.....	2	6
10 gallon.....	2	6
20 gallon.....	2	6
30 gallon.....	2	6
40 gallon..... A	2	6
50 gallon.....	2	6
60 gallon.....	2	6
70 gallon.....	2	6
80 gallon.....	2	6
90 gallon.....	2	6
100 gallon.....	2	6
110 gallon.....	2	6
120 gallon.....	2	6
130 gallon.....	2	6
Total.....	28	84
Warehouse stamps, series of 1878:		
Distillery warehouse.....	2	8
Special bonded warehouse.....	2	6
Rewarehousing.....	2	6
Total.....	6	20
Brewers' permit stamps, series of 1878.....	2	8
Export distilled spirits stamps, series 1878.....	2	8
Export tobacco and export cigar stamps, series of 1883:		
Export tobacco.....	2	8
Export cigars.....	2	8
Total.....	4	16
Tobacco stamps, stub, series of 1883:		
10 pound.....	2	10
20 pound.....	2	10
30 pound.....	2	10
40 pound.....	2	10
50 pound.....	2	10
60 pound.....	2	10
Total.....	12	60
Snuff stamps, stub, series of 1883:		
10 pound.....	2	10
20 pound.....	2	10
Total.....	4	20
Special-tax stamps for liquors, series of 1889:		
Retail liquor dealers.....	2	4
Wholesale liquor dealers.....	2	2
Retail malt-liquor dealers.....	2	2
Wholesale malt-liquor dealers.....	2	2
Manufacturers of stills.....	2	2
Rectifiers.....	2	2
Rectifiers of less than 500 barrels.....	2	2
Brewers.....	2	2
Brewers of less than 500 barrels.....	2	2
Worms.....	2	2
Stills.....	2	2
Total.....	22	24
Special-tax stamps for tobacco, series of 1889:		
Dealers in manufactured tobacco.....	2	4
Manufacturers of cigars.....	2	2
Dealers in leaf tobacco.....	2	2
Dealers in leaf tobacco less than 25,000 pounds.....	2	2
Manufacturers of tobacco.....	2	2
Peddlers of first class.....	2	2
Peddlers of second class.....	2	2
Peddlers of third class.....	2	2
Peddlers of fourth class.....	2	2
Retail dealers in leaf tobacco.....	2	2
Total.....	20	22

No. 6.—STATEMENT SHOWING THE SPECIMENS OF STAMPS, ETC.—Continued.

Class.	Sheets.	Stamps.
Special tax for oleomargarine, series of 1889:		
Retail dealers	2	2
Wholesale dealers	2	2
Manufacturers, \$600	2	2
Manufacturers, \$350	2	2
Manufacturers, \$500	2	2
Total	10	10
Tax-paid stamps for oleomargarine, series of 1886:		
10 pound	2	8
20 pound	2	8
30 pound	2	8
40 pound	2	8
50 pound	2	8
60 pound	2	8
70 pound	2	8
80 pound	2	8
90 pound	2	8
100 pound	2	8
Total	20	80
Export oleomargarine stamps, series of 1886	2	8
Beer stamps, series of 1878:		
Hogshead	2	40
Barrel	2	40
$\frac{1}{2}$ barrel	2	40
$\frac{1}{4}$ barrel	2	40
$\frac{1}{8}$ barrel	2	40
$\frac{1}{16}$ barrel	2	40
Total	14	280
Tobacco stamps, strip, series of 1883:		
1 ounce	2	80
2 ounce	2	80
3 ounce	2	80
4 ounce	2	80
8 ounce	2	30
16 ounce	2	30
Total	12	380
Tobacco stamps, sheet, series of 1883:		
$\frac{1}{2}$ pound	2	24
1 pound	2	24
2 pound	2	24
3 pound	2	24
4 pound	2	24
5 pound	2	24
Total	12	144
Snuff stamps, small, series of 1883:		
$\frac{1}{2}$ ounce	2	392
1 ounce	2	392
2 ounce	2	216
3 ounce	2	200
Total	8	1,200
Snuff stamps, strip, series of 1883:		
4 ounce	2	40
6 ounce	2	40
8 ounce	2	40
16 ounce	2	20
Total	8	140
Snuff stamps, sheet, series of 1883:		
$\frac{1}{2}$ pound	2	24
1 pound	2	24
2 pound	2	24
3 pound	2	24
4 pound	2	24
5 pound	2	24
Total	12	144

No. 6.—STATEMENT SHOWING THE SPECIMENS OF STAMPS, ETC.—Continued.

Class.	Sheets.	Stamps.
Cigar stamps, strip, series of 1883:		
25 cigars.....	2	20
50 cigars.....	2	20
100 cigars.....	2	20
200 cigars.....	2	10
250 cigars.....	2	10
500 cigars.....	2	10
Total	12	90
Cigarette stamps, small, series of 1883:		
10 cigarettes.....	2	160
20 cigarettes.....	2	160
Total	4	320
Cigarette stamps, strip, series of 1883:		
50 cigarettes.....	2	24
100 cigarettes.....	2	20
Total	4	44
Lock seals, series of 1875	2	108
Lock seals, series of 1878.....	2	100
Hydrometer labels.....	2	40
Customs liquor stamps, series of 1886.....	2	4
Customs cigar stamps, series of 1879:		
25 cigars.....	2	20
50 cigars.....	2	20
100 cigars.....	2	20
250 cigars.....	2	20
500 cigars.....	2	20
Total	10	100
Customs cigarette stamps, series of 1879:		
10 cigarettes.....	2	200
20 cigarettes.....	2	200
50 cigarettes.....	2	20
100 cigarettes.....	2	20
Total	8	440
Customs opium stamps, series of 1879:		
Domestic.....	2	20
Imported.....	2	20
Total	4	40

RECAPITULATION.

Tax-paid stamps for distilled spirits, series of 1878	26	78
Stamps for rectifiers, series of 1878.....	28	112
Stamps for wholesale liquor dealers, series of 1878.....	28	84
Imported spirits stamps, series of 1879.....	28	84
Warehouse stamps, series of 1878.....	6	20
Brewers' permit stamps, series of 1878.....	2	8
Export distilled spirits stamps, series of 1878.....	2	8
Export tobacco and export cigar stamps, series of 1883.....	4	16
Tobacco stamps, stub, series of 1883.....	12	60
Snuff stamps, stub, series of 1883.....	4	20
Special-tax stamps for liquors, series of 1889.....	22	24
Special-tax stamps for tobacco, series of 1889.....	20	22
Special-tax stamps for oleomargarine, series of 1889.....	10	10
Tax-paid stamps for oleomargarine series of 1886.....	20	80
Export stamps for oleomargarine, series of 1886.....	2	8
Beer stamps, series of 1878.....	14	280
Tobacco stamps, strip, series of 1883.....	12	380
Tobacco stamps, sheet, series of 1883.....	12	144
Snuff stamps, small, series of 1883.....	8	1,200
Snuff stamps, strip, series of 1883.....	8	140
Snuff stamps, sheet, series of 1883.....	12	144
Cigar stamps, strip, series of 1883.....	12	90
Cigarette stamps, small, series of 1883.....	4	320

No. 6.—STATEMENT SHOWING THE SPECIMENS OF STAMPS, ETC.—Continued

RECAPITULATION—Continued.

Class.	Sheets.	Stamps.
Cigarette stamps, strip, series of 1883.....	4	44
Lock seals, series of 1875.....	2	108
Lock seals, series of 1878.....	2	100
Hydrometer labels.....	2	40
Customs liquor stamps, series of 1886.....	2	4
Customs cigar stamps, series of 1879.....	10	100
Customs cigarette stamps, series of 1879.....	8	440
Customs opium stamps, series of 1879.....	4	40
Total	330	4,208

No. 7.—SUMMARY OF ALL CLASSES OF WORK DELIVERED.

Classes.	Sheets.
United States notes, certificates of deposit, and national bank notes.....	9,201,321
Internal-revenue stamps.....	28,579,055
Customs stamps.....	373,000
Checks, drafts, certificates, etc.....	1,053,360
Specimens for the Japanese and Chinese Governments.....	428
Aggregate	39,207,164

No. 8.—SCHEDULE OF MISCELLANEOUS WORK DONE FOR, AND OF MATERIALS FURNISHED TO, THE VARIOUS BUREAUS OF THE DEPARTMENT DURING THE FISCAL YEAR 1889.

Items.	Number.	Amount.
The amounts charged for the following work were transferred from the appropriations stated, and deposited on account of miscellaneous receipts:		
Appropriation for collecting revenue from customs:		
Engraved steel dies for car-seals.....	316	\$153.00
Appropriation for engraving and printing portraits of Hon. Seth C. Moffatt:		
Engraved plate.....	1	125.00
Appropriation for contingent expenses of Treasury, stationery:		
Printed letter-heads.....	9,601	120.03
Printed note-heads.....	2,400	3.12
Printed envelopes.....	2,500	3.25
Appropriation for contingent expenses of Treasury, miscellaneous items:		
Recast canceling leads.....	11	4.45
Repaired canceling machines.....	4	52.45
Repaired matrix for seal.....	1	7.50
Appropriation for sealing and separating United States securities:		
Furnished guards for sealing-presses.....	4	12.28
Furnished screw for engine.....	1	.90
Repaired register for sealing-press.....	1	.85
Connected drip-pipe with engine.....	1	2.90
Appropriation for distinctive paper for United States securities:		
Furnished sets of punches and dies.....	6	30.80
Appropriation for expenses of national currency:		
Furnished hand-punch.....	1	44.30
Appropriation for examination of national banks and bank plates:		
Furnished sets of punches and dies.....	6	25.87
Changed staple in Treasury macerator.....		.90
Repaired Treasury macerator.....		21.60
Appropriation for expenses of inaugural ceremonies:		
Engraved plates for cards of admission.....	7	206.33
Engraved plate for cards of procession.....	1	77.00
Printed cards of admission.....	1,946	67.85
Printed cards of procession.....	1,000	52.55
National banks:		
Engraved face plates.....	176	12,775.00
War Department:		
Printed cards for General Sheridan's funeral.....	1,500	45.63
Post-office Department:		
Altered plates for inspectors' commissions.....	2	4.45

No. 8.—SCHEDULE OF MISCELLANEOUS WORK DONE FOR, AND OF MATERIALS FURNISHED TO, THE VARIOUS BUREAUS, ETC.—Continued.

Items.	Number.	Amount.
Department of Justice:		
Engraved plate for judges' commissions.....	1	\$112.00
Engraved plate for attorneys' and marshals' commissions.....	1	134.70
Engraved plate for miscellaneous commissions.....	1	113.00
State Department:		
Engraved plate for consular drafts.....	1	144.00
Engraved plate for special passports.....	1	80.00
Engraved plate for diplomatic passports.....	1	80.00
Expenses of printing portraits and vignettes:		
Printed French India proofs.....	209	20.90
Printed India proofs.....	91	12.50
Printed plain proofs.....	296	14.80
Public Printer:		
Perforated and numbered foreign-letter labels.....	983,472	416.91
Perforated sheets of letter-labels.....	24,459	29.35
Western Biographical Publishing Company:		
Printed portraits of Hon. John Sherman.....	500	11.45
Woolworth & Graham:		
Prepared postal-card transfers.....	8	34.60
Bulkeley, Raigucl & Co.:		
Furnished pounds of dried pulp.....	130,599	2,579.34
Total		17,626.56
The amounts charged for the following materials were transferred from the appropriations stated and deposited to the credit of materials and miscellaneous expenses, Bureau of Engraving and Printing:		
Appropriation for sealing and separating United States securities:		
Furnished pounds of extra-fine red ink.....	270	1,080.00
Furnished pounds of rotten stone.....	4	.24
Furnished yards of thin muslin.....	2,758½	72.81
Furnished yards of bleached muslin.....	16	.94
Furnished feet of leather belting.....	158	19.98
Furnished feet of gutta-percha belting.....	146	8.62
Furnished reams of paper.....	13	27.10
Furnished gallons of mordant oil.....	3	10.50
Furnished gallons of sperm oil.....	19	14.45
Furnished gallons of benzine.....	103	9.58
Furnished gallons of kerosene oil.....	1	.15
Furnished violin strings.....	12	.80
Furnished nail brushes.....	6	4.00
Furnished brass oilers.....	3	.53
Furnished padlock and chain.....	1	.24
Furnished guards for presses.....	4	1.96
Appropriation for examination of national banks and bank plates:		
Furnished pounds of cotton waste.....	95	8.83
Furnished pounds of Eureka packing.....	10½	3.89
Furnished pounds of Seldens' packing.....	5	2.20
Furnished pounds of oleine compound.....	10	1.80
Furnished pounds of black lead.....	5	.35
Furnished pounds of laundry soap.....	10	.40
Furnished pounds of candles.....	2	.24
Furnished gallons of lard oil.....	1	.71
Furnished gallons of sperm oil.....	5	3.82
Furnished gallons of cylinder oil.....	5	3.77
Furnished gallons of Gillingham's polish.....	1	3.50
Furnished square feet of lace leather.....	14	3.78
Furnished sheets of emery cloth.....	12	.36
Furnished wooden wedges.....	100	1.35
Furnished wire basket.....	1	7.50
Furnished files.....	7	1.59
Appropriation for distinctive paper for United States securities:		
Furnished feet of leather belting.....	150	26.31
Furnished pounds of cotton-waste.....	5	.48
Furnished gallons of lard oil.....	1	.71
Furnished files.....	1	.14
Coast and Geodetic Survey Office:		
Furnished pounds of black ink.....	1,200	600.00
Furnished pounds of soft black ink.....	20	13.00
Furnished yards of printers' blankets.....	9½	74.00
Furnished gallons of weak oil.....	15	15.00
Hydrographic Office:		
Furnished pounds of black ink.....	450	225.00
Furnished yards of printers' blankets.....	6½	47.68
Furnished gallons of medium oil.....	15	16.50

No. 8.—SCHEDULE OF MISCELLANEOUS WORK DONE FOR, AND OF MATERIALS FURNISHED TO, THE VARIOUS BUREAUS, ETC.—Continued.

Items.	Number.	Amount.
State Department:		
Furnished pounds of black ink	25	\$12.50
Furnished yards of thin muslin	192½	5.19
Furnished set of printers' blanket	1	7.70
Chief of Engineers Office, U. S. Army:		
Furnished pounds of black ink	80	40.00
Furnished gallons of weak oil	2	2.00
Total		2,382.16

RECAPITULATION.

Amount of miscellaneous work done, deposited on account of miscellaneous receipts	\$17,626.56
Amount of materials furnished, deposited to credit of materials and miscellaneous expenses, Bureau of Engraving and Printing	2,382.16
Aggregate	20,008.72

No. 9.—STATEMENT OF THE VARIOUS CLASSES OF SECURITIES AND OTHER WORK PROPOSED TO BE EXECUTED IN THE FISCAL YEAR 1891.

Class of work.	Number of sheets.	Class of work.	Number of sheets.
United States notes and certificates ..	8,700,000	Certificates of authority	250
United States registered bonds	8,000	Certificates of extension	100
National currency, series of 1875	175,000	Pension certificates	110,000
National currency, series of 1882	1,280,000	Form for letters-patent	25,000
Internal-revenue stamps	30,439,000	Post-Office warrants	130,000
Customs stamps	366,000	Post-Office drafts	15,000
Pension checks	500,000	Post-Office inspectors' commissions ..	150
Disbursing officers' checks	196,000	Post-Office money-order drafts	40,000
Interest checks	30,000	Requests for transportation	50,000
Transfer checks	8,000	Commissions for judges of United States courts	50
District of Columbia checks	15,000	Commissions for attorneys and marshals	50
Drafts on warrants	15,000	Portraits, etc	100,000
Transfer orders	500	Total	42,264,100
Debtenture certificates	40,000		
Registry certificates	5,000		
License certificates	15,000		

Printing letter-heads, note-heads, envelopes, etc	18,000
Numbering and perforating letter labels	1,000,000
Perforating sheets of letter labels	25,000
Engraving national currency face plates	400
Engraving miscellaneous plates	17
Engraving postal-card plates	40
Engraving seals for customs collectors, etc	300
Repairing separating, canceling, and cutting machines for Treasury Department	4
Repairing macerator for Treasury Department	1
Punches and dies for Treasury Department	14
Recasting canceling leads for Treasury Department	12
Producing and drying pulp from maceration	pounds.. 140,000

NO. 10.—STATEMENT SHOWING THE ANNUAL PRODUCTION OF SECURITIES IN SHEETS, AND THE EXPENDITURES BY THE BUREAU OF ENGRAVING AND PRINTING, FOR THE LAST TWELVE FISCAL YEARS.

Fiscal year.	U.S. notes, bonds, and certificates.	National currency.	Internal- revenue stamps.	Customs stamps.	Checks, drafts, cer- tificates, etc.	Total num- ber of sheets pro- duced.	Expendi- tures.	Average cost per 1,000 sheets.	Average number of employés.	Average number of sheets per employé.
1878.....	2,610,148	2,422,764	7,014,133	480,017	571,694	13,098,756	\$538,861.33	\$41.14	522	25,093
1879.....	4,946,948	1,938,564	13,752,562	182,250	573,706	21,394,030	814,077.01	38.05	804	26,609
1880.....	5,931,840	1,379,588	15,335,354	197,179	761,124	23,605,085	883,171.95	37.41	905	26,083
1881.....	5,333,812	1,831,476	17,981,693	197,000	673,680	26,017,661	901,165.26	34.64	958	27,158
1882.....	5,571,597	2,069,011	22,561,057	277,400	633,419	31,112,484	936,757.62	30.11	1,011	30,774
1883.....	6,775,250	2,456,755	22,991,641	410,700	696,400	33,330,746	1,104,986.43	33.15	1,173	28,415
1884.....	6,127,000	2,068,193	20,859,407	293,000	858,299	30,205,899	977,301.85	32.35	1,193	25,319
1885.....	5,214,668	2,479,868	19,541,977	255,314	725,879	28,217,706	965,195.47	34.21	1,133	24,905
1886.....	2,645,625	2,331,623	20,607,750	283,500	786,998	26,655,496	763,207.84	28.63	886	30,085
1887.....	6,472,959	711,907	24,366,700	314,700	785,941	32,652,207	794,477.90	24.33	840	38,872
1888.....	9,342,001	1,307,547	25,950,988	420,200	1,020,248	38,040,984	948,995.83	24.95	895	42,504
1889.....	8,260,387	940,934	28,579,055	373,000	1,053,788	39,207,164	932,577.78	23.79	917	42,756

NO. 11.—STATEMENT SHOWING THE NUMBER OF EMPLOYÉS ON THE FIRST DAY OF EACH MONTH SINCE JULY 1, 1877.

Months.	Fiscal years.											
	1877-'78.	1878-'79.	1879-'80.	1880-'81.	1881-'82.	1882-'83.	1883-'84.	1884-'85.	1885-'86.	1886-'87.	1887-'88.	1888-'89.
July.....	479	653	901	903	945	1,003	1,214	1,173	912	839	864	916
August.....	469	677	888	934	979	1,090	1,219	1,165	907	828	879	915
September.....	487	679	896	956	968	1,110	1,202	1,175	902	824	879	913
October.....	531	782	896	960	1,004	1,163	1,199	1,175	901	824	892	911
November.....	492	796	897	949	1,014	1,187	1,195	1,170	889	835	894	906
December.....	496	844	909	964	1,017	1,203	1,187	1,163	888	844	893	901
January.....	513	835	896	967	1,038	1,218	1,188	1,164	885	847	892	913
February.....	529	853	911	983	1,035	1,228	1,186	1,163	881	848	905	926
March.....	563	812	908	984	1,037	1,226	1,182	1,145	876	848	907	924
April.....	571	869	917	973	1,031	1,223	1,185	1,048	868	846	908	925
May.....	567	929	921	968	1,024	1,214	1,182	1,043	862	844	913	923
June.....	579	916	922	954	1,016	1,212	1,178	1,035	861	845	913	924

(No. 6.)

REPORT OF THE FIRST COMPTROLLER.

TREASURY DEPARTMENT,
FIRST COMPTROLLER'S OFFICE,
Washington, September 24, 1889.

SIR: In compliance with the request contained in your letter of August 10, 1889, I have the honor to submit the following report of the business transacted in this office during the fiscal year ended June 30, 1889.

WARRANTS.

The following warrants were received, examined, countersigned, entered on registers, and posted into ledgers under their several heads of appropriations, viz:

Kind of warrant.	Number.	Amount.
APPROPRIATION.		
Treasury proper	49	\$65,747,404.75
Public debt	1	302,791,414.87
Diplomatic and consular	17	3,022,399.23
Customs	20	23,238,267.37
Internal revenue	9	4,340,859.76
Judiciary	6	4,227,831.90
Interior civil	24	10,654,375.23
Indians and pensions	17	98,567,411.17
War	37	63,879,416.94
Navy	15	30,940,610.48
	195	607,409,991.70
PAY (ACCOUNTABLE AND SETTLEMENT).		
Treasury proper	2,161	43,998,628.45
Public debt	34	404,420,069.25
Diplomatic and consular	1,176	1,856,073.44
Customs	1,504	20,722,193.55
Internal revenue	895	3,948,890.89
Judiciary	1,118	4,741,490.52
Interior, civil	791	7,831,416.93
Indians and pensions	1,843	83,349,490.19
War	1,322	45,556,197.83
Navy	1,013	27,383,939.73
	11,857	643,808,428.78

Kind of warrant.	Number.	Amount.
COVERING (REPAY).		
War.....	281	\$1,121,929.72
Navy.....	60	4,263,945.41
Indians and pensions.....	151	3,191,153.03
Miscellaneous: Customs, internal revenue, public debt, diplomatic and consular, Treasury, Judiciary, and Interior civil.....	788	2,736,065.95
	1,280	11,313,094.11
COVERING (REVENUE).		
Miscellaneous.....	1,645	297,432,251.23
Customs.....	160	223,832,741.69
Internal revenue.....	161	130,881,513.92
Land.....	225	8,038,641.79
	2,191	660,185,148.63
Grand total.....	15,523	1,922,716,661.22

The following accounts have been received from the auditing officers, revised, recorded, and the balances therein certified to the Register of the Treasury, viz:

Nature of account.	No. of accounts.	No. of vouchers.	Amounts involved in footings.
FROM THE FIRST AUDITOR.			
1. Judiciary: Accounts of United States marshals for fees and expenses; fees of witnesses; fees of jurors; support of prisoners; pay of bailiffs, etc.; miscellaneous expenses United States courts; supervisors of election; special deputy marshals; fees of district attorneys; compensation of assistant attorneys; fees of clerks of United States courts; fees of United States Commissioners; salaries of district attorneys; salaries of marshals; salaries of United States judges; salaries and expenses United States Court of Claims; excess of official emoluments; pay of judgments of Court of Claims, and miscellaneous accounts connected with the administration of the courts, or payable from an appropriation pertaining to the judicial branch of the Government.....	8,677	183,365	\$11,583,040.08
2. Public debt: Accounts of the Treasurer of the United States for United States bonds redeemed; payment of interest on the public debt by checks and by redemption of coupons; interest on Navy pension fund; currency certificates of deposit; one and two year notes and compound-interest notes; gold certificates; refunding certificates; interest on Pacific Railroad stock; purchase of bonds for sinking fund Union Pacific Railroad and branches; destruction of gold and silver certificates; destruction of legal-tender notes, old demand notes, and fractional currency; Louisville and Portland Canal stock; old funded debt of District of Columbia.....	596	1,266,491	541,965,583.74
3. Treasurer's general accounts: Quarterly accounts of the Treasurer of the United States for receipts and expenditures, including receipts from all sources covered into the Treasury, and all payments made therefrom.....	3	45,524	2,082,335,931.88
4. Assistant Treasurers' accounts: Accounts of the several Assistant Treasurers of the United States for salaries of employes, and incidental expenses of their offices.....	74	2,521	374,962.81
5. Mint and Assay offices: Accounts for gold, silver, and nickel coinage; for bullion; for salaries of officers and employes, and for bullion deposits, purchases, transfers, etc.....	292	111,848	945,690,711.10
6. Transportation of coin and securities: Accounts of express companies for transportation of coin, United States currency, national-bank notes, coin certificates, registered and coupon bonds, mutilated and incomplete securities, national-bank notes for redemption, stamps, stationery, etc.....	240	72,444	218,893.27

Nature of account.	No. of accounts.	No. of vouchers.	Amounts in- volved in foot- ings.
FROM THE FIRST AUDITOR—continued.			
7. <i>Congressional</i> : Accounts for salaries and mileage of Senators and Representa- tives; for salaries of officers and employes, and for contin- gent expenses of the two Houses of Congress	202	16, 684	\$3, 748, 987. 19
8. <i>Executive</i> : Accounts for salaries and contingent expenses of the Execu- tive Office; accounts of the disbursing clerks of the several Executive Departments for salaries, contingent expenses, and disbursements relating to such Departments	1, 181	184, 753	16, 472, 732. 08
9. <i>Public printing</i> : Accounts of the Public Printer for salaries and wages of em- ployes of the Government Printing Office, for purchase of material, and for the contingent expenses of the same	39	25, 831	1, 272, 799. 22
10. <i>Library of Congress</i> : Accounts of the Librarian of Congress for salaries and ex- penditures under appropriations provided by law; accounts of the disbursing agent of Joint Library Committee of Con- gress for salaries and expenditures	46	950	142, 074. 77
11. <i>District of Columbia</i> : Accounts of the Commissioners of the District for disburse- ments under the several appropriations provided by Con- gress; all accounts for expenditures, one-half of which is paid from revenues of the District; general accounts between the United States and the District of Columbia; and ac- counts of the collector of taxes with the District of Colum- bia	325	77, 192	19, 646, 847. 78
12. <i>Public buildings and grounds</i> : Accounts for purchase of sites and construction of public buildings in the States and Territories; for salaries of em- ployes payable from appropriations for public buildings; compensation of custodians and janitors, and for fuel, lights, water, etc.; for disbursements on account of the building of the State, War, and Navy Departments; for repairs of the Capitol and extension of grounds; Washington Monument; care and improvement of public grounds in the District of Columbia, under the Chief Engineer of the Army; for con- struction of building for Library of Congress	621	54, 847	7, 268, 560. 59
13. <i>Territorial</i> : Accounts for salaries of Territorial officers and for the legis- lative and contingent expenses incidental to the government of the Territories	228	10, 023	716, 479. 88
14. <i>Inspection of steam-vessels</i> : Accounts for salaries and incidental expenses of inspectors of steam-vessels	1, 213	12, 320	348, 444. 73
15. <i>Outstanding liabilities</i> : Accounts for the payment of drafts and checks outstanding for three years or more, the funds against which they were drawn having been covered into the Treasury	139	167	45, 533. 49
16. <i>Miscellaneous</i> : Accounts for salaries, contingent expenses, and expenditures authorized by law in the Bureau of Engraving and Printing, Coast and Geodetic Survey, Bureau of Ethnology, United States Fish Commission, United States Civil Service Com- mission, Interstate Commerce Commission, Pacific Railroad Commission, Government Hospital for the Insane, Colum- bian Institution for the Deaf and Dumb, Freedman's Hos- pital, Garfield Hospital, and Howard University; accounts for expenses of Centennial Exposition of the Ohio Valley and Central States; for payments for Agricultural Experiment Stations in the States and Territories; accounts with Treas- urer for payments made on additional settlements for Ala- bama claims; for payments to Providence Hospital, the Maryland Institution for the Instruction of the Blind, and the American Printing House for the Blind; for salary and expenses reporter United States Supreme Court; for report- ing decisions of United States Court of Claims; for suppress- ing counterfeiting and other crimes; for protection and im- provement of Hot Springs Reservation; for stationery for Treasury Department and its various branches; for paper for the national currency; accounts with railroads for trans- portation of Government agents and property; interest ac- counts with Pacific railroads aided by issue of bonds; trans-			

Nature of account.	No. of accounts.	No. of vouchers.	Amounts in- volved in foot- ings.
FROM THE FIRST AUDITOR—continued.			
16. <i>Miscellaneous</i> —Continued. for accounts of various kinds, and accounts for sales of old material, etc., for all Departments of the Government, subordinate bureaus, offices, and public buildings.....	1, 101	87, 410	\$179, 281, 716. 87
Total for First Auditor.....	15, 077	2, 151, 870	3, 811, 113, 279. 48
FROM FIFTH AUDITOR.			
17. <i>Foreign intercourse</i> : Accounts for salaries and compensation of all officers connected with the diplomatic and consular service of the United States; for fees collected by consular officers and for services to American vessels and seamen; for contingent expenses (rent, postage, stationery, etc.) of United States legations and consulates; for loss on bills of exchange in the diplomatic and consular service; for clerk hire; expenses of prisons for American convicts, and such other incidental expenses as are allowed by Congress; accounts relating to relief and protection of American seamen in foreign countries; accounts of the United States bankers at London, for disbursements for the foreign service of the Government and for fees deposited with them by United States consular officers; accounts of the disbursing clerk of the Department of State for all disbursements made by him relating to the foreign service; accounts arising under treaties and conventions (including judgments of the Court of Alabama Claims); accounts of agents and commissioners of the United States to international expositions and congresses; accounts for allowances for widows and heirs of diplomatic and consular officers who die abroad, and for estates of American citizens dying abroad received and accounted for by United States consular officers.....	12, 403	50, 237	5, 794, 308. 94
18. <i>Internal revenue</i> : (a) Accounts of collectors of internal revenue for collections. (b) Accounts of collectors acting as disbursing agents. (c) Miscellaneous internal-revenue accounts, including accounts with the commissioners of internal revenue for stamps; accounts for salaries, office Commissioner of Internal Revenue; for compensation of gaugers and internal-revenue agents; for transportation for the internal-revenue service, and for the settlement of all claims arising under the internal revenue and direct-tax laws.....	2, 569	106, 277	517, 115, 222. 08
19. <i>Miscellaneous</i> : Accounts for salaries and contingent expenses of the Department of State; for contingent expenses of Post-Office Department and Patent Office; accounts relating to the census; accounts for the preservation of collections National Museum, and for international exchanges, Smithsonian Institution.....	378	15, 729	982, 389. 76
Total from Fifth Auditor.....	15, 350	172, 243	523, 891, 920. 78
FROM THE COMMISSIONER OF THE GENERAL LAND OFFICE.			
20. <i>Public lands</i> : Accounts of surveyors-general for salaries and contingent expenses of their offices; accounts of deputy surveyors for surveying under contract; accounts of receivers of public moneys for sale of public lands; accounts of receivers acting as disbursing agents for payment of salaries; contingent expenses, expenses of depositing public moneys, and hearing fees; accounts for the refunding of purchase money for lands erroneously sold; for the refunding of deposits in excess of the amount required for the survey of private land claims; miscellaneous accounts, such as accounts with States for per centum of net proceeds of sales of the public lands within their respective boundaries, and for payments of swamp and overflowed land within their boundaries erroneously sold by the United States; accounts with railroads for transportation for the public land service; accounts for stationery and printing furnished to surveyors-general, registers, and receivers.....	4, 065	53, 043	503, 541. 57

RECAPITULATION.

Accounts from—	No. of accounts.	No. of vouchers.	Amounts in- volved in foot- ings.
First Auditor	15, 077	2, 151, 870	\$3, 811, 113, 279. 48
Fifth Auditor	15, 350	172, 243	523, 891, 920. 78
Commissioner General Land Office	4, 065	53, 043	503, 541. 57
Grand total	34, 492	2, 377, 156	4, 335, 508, 741. 83

REQUISITIONS.

Requisitions for advances of money from the Treasury to disbursing officers examined, re- corded, and passed	4, 247
Requisitions of the Secretary of State in payment of drafts of United States diplomatic and consular officers, drawn on the Department of State	1, 160
Requisitions issued by the First Comptroller, in payment of drafts of United States consular officers, drawn on the Treasury Department	796
Requisitions on the chief clerk and the stationery clerk of the Department for sundry supplies and stationery for the use of the office	310
Total	6, 513

MISCELLANEOUS WORK.

Official letters written	20, 035
Letters received, briefed, and referred	6, 858
Bonds, contracts, and powers of attorney examined, approved, registered, and filed	4, 124
Certificates of deposit examined, indorsed, and referred	1, 864
Internal revenue stamp-books counted and certified	34, 079
Internal revenue tax-list receipts registered, scheduled, and referred	755
Internal revenue collectors' special allowances examined, recorded, and referred	886
Copies of reports on accounts made and transmitted	699
Bonds of indemnity examined and approved	141
Accounts received and registered	33, 980
Accounts indexed	37, 253
Warrants examined and checked on register of accounts	13, 559
Folios copied	34, 079

The foregoing statement omits mention of a very large amount of official work entirely of a legal nature, and more especially requiring the personal consideration of the Comptroller, which does not admit of systematic classification and detailed report, and yet has occupied much time and care, such as, *e. g.*, the investigation of and decision upon legal points arising in the adjustment of accounts; the examination of and decision upon applications for the issuing of duplicates in lieu of bonds and other securities lost or destroyed, and also for the transfer of the same; the examination of powers of attorney for the collection of money due to creditors of the United States; decisions upon the rights of persons claiming to be executors, administrators, or heirs of deceased claimants, to receive money due from the United States; the examination of official bonds; answering calls for information made by Congress; the Departments, and private persons; receiving and examining emolument returns, and other work of a miscellaneous character.

SUITS AGAINST THE UNITED STATES.

As directly pertaining to the duties of this office, I respectfully invite attention to the act of Congress of March 3, 1887, entitled "An act to provide for the bringing of suits against the Government of the United States" (24 Stat., 505). That act, among other things, provides that—

The district courts of the United States shall have concurrent jurisdiction with the Court of Claims as to all matters named in the preceding section where the amount of the claim does not exceed one thousand dollars, and the circuit courts of the United States shall have such concurrent jurisdiction in all cases where the amount of such claim exceeds one thousand dollars and does not exceed ten thousand dollars. All such causes brought and tried under the provisions of this act shall be tried by the court without a jury.

One result of this extended jurisdiction has been the bringing of many small suits in the several district and circuit courts of the United States and Territories against the United States. While the statute provides for service on the district attorney, for a trial by the court without a jury, the filing of written opinions, finding the law and the facts by the court, and for an appeal or writ of error on the part of the United States, and seems to be fairly well guarded, the law does not work well in practice in connection with the accounting office of the Treasury Department.

Prior to the passage of this act this office had but little trouble in keeping in line with the law as found in the statute, and as interpreted by the Supreme Court and Court of Claims. But with all the circuit and district judges of the States and Territories added, a sharp conflict of opinion can now be found upon the leading statutes which come before this office, under which money is disbursed, in almost every case.

I very much doubt whether Congress intended by the act to confer jurisdiction upon the courts to hear and determine the demands and accounts of officials, such as district attorneys, clerks, marshals, and commissioners, and to render judgments until they had first been presented to the accounting office and been passed upon. But the courts have held they had such rights, against the opinion of the accounting office, and such suit may now be brought and maintained.

In my judgment the statute should be so amended as to require such officials to first present their accounts to the accounting office for adjustment, with the right, if the official is not satisfied, to bring suit in the Court of Claims on the amount disallowed. The location of that court, its familiarity with such demands, the near proximity to the accounting office, the files and papers, renders it a better and more convenient forum for the trial of such causes than the district of the officer or claimant. Such an amendment would put this class of demands where they were prior to the passage of the act of Congress under consideration, and where their investigation could best be looked after by the officials having such accounts in charge, and would result in no injury to the officials. The interests of the Government should be looked after as well as that of the claimant.

I do not invite attention to this law with a view of criticising or discussing the propriety of the act itself (allowing suit to be brought against the United States), but for the sole purpose of suggesting the propriety of an amendment.

VIOLETIONS OF THE INTERNAL-REVENUE LAW AND DEPREDACTIONS ON THE PUBLIC LANDS.

Another law which pertains to the duties of this office is the one allowing the indiscriminate commencement of prosecutions by irresponsible persons before United States commissioners and other committing magistrates. The prosecutions I refer to are those which pertain to violations of the internal-revenue law and depredations on the public lands. These prosecutions should be placed wholly under the control of the several officers whose duty it is to see that the laws in regard thereto are executed.

Many prosecutions are commenced before a commissioner on information and belief, through malice, by meddlesome parties, for no other purpose than to annoy the citizen and gratify the malice of the prosecuting witness. These prosecutions are not unfrequently taken hold of with avidity by the commissioners and committing magistrate for

the fees they may collect. These fees, whether the defendant is convicted or acquitted, are paid out of the Treasury on presentation of the account, without question, and in the run of the year frequently amount to from \$5,000 to \$7,000 for the commissioner alone. To this is added the fees of the witnesses, marshals, district attorneys, and the like, and while in some cases the defendants are found guilty, in the most of such cases, after having been imprisoned for thirty days at the public expense, are discharged under the statute, because they are poor and unable to pay either the fine or cost. Such abuses can be stopped by placing the prosecution in the hands of the proper officials and leaving them with the grand juries of the country. The attention of Congress should be invited to this matter.

LIMITATION OF CLAIMS.

I find on examination of the reports of my predecessors that they have frequently invited attention to the necessity of an amendment to laws limiting the time in which claims shall be presented to the accounting office for allowance. I wish to renew the suggestion.

The time in which claims against the United States may be presented to and allowed by the Court of Claims is limited to six years from the time the claim accrued, except in certain cases of those under legal disability and named in section 1069, Revised Statutes. It seems to me this limitation, or one of a like character, should be extended to this office. The manner of the settlement of such claims, the frequent changes in the accounting office, the impossibility to bear in mind the facts, all suggest the importance of some limitation on the subject.

A claim that is founded in justice and can be sustained in the courts, where there is no legal disability, will be presented within some reasonable time after it matures, for allowance, in almost every case. There can not, therefore, be much danger of doing injustice to any one by a reasonable limitation law. If such cases should arise, the attention of Congress can be invited to them, when the necessary relief could be granted.

In his last report my predecessor said:

Old claims against the Government are being constantly presented for the action thereon of this office, when the rights of the claimants originated, in several instances, twenty and thirty years ago.

No general statute now exists on the subject. One should be passed, in my judgment.

I respectfully suggest that you invite the attention of Congress to these three several subjects as being worthy of consideration, to the end that the proper legislation may be had.

REPORTS TO CONGRESS UNDER SECTION 272 OF THE REVISED STATUTES.

Section 272 of the Revised Statutes provides that—

The First Comptroller shall make an annual report to Congress of such officers as shall have failed to make settlement of their accounts for the preceding fiscal year within the year, or within such further time as may have been prescribed by the Secretary of the Treasury for such settlement.

I find, on examination of the records of this office, that no report of the kind contemplated by this statute has ever been made. Former comptrollers have examined the subject carefully, and have concluded that the requirement was impracticable, and that if reports were made

they would more frequently than otherwise present honest officials apparently as defaulters when really they were not so, and in this manner do them injustice.

The first law on this subject was passed March 3, 1817 (3 Stat., 368), and was entitled "An act for the prompt settlement of public accounts." The language was:

It shall be the duty of the First Comptroller to lay before Congress annually, during the first week of their session, a list of such officers as shall have failed in that year to make the settlement required by law.

If the information desired by Congress is a statement of balances due from public officers the law does not seem to cover the subject. The office of the Comptroller does not contain the facts or information. Late Comptroller Lawrence said, in his report of October 31, 1884, in speaking of the difficulties of making the report required by section 272, that—

It is impossible for public officers "to make settlement of their accounts for the preceding fiscal year *within the year*." Then, again, the First Comptroller does not now have the superintendence, by way of "adjustment and preservation," of all the public accounts subject to the revision of the Second Comptroller, the Commissioner of Customs, or the Auditor of the Treasury for the Post-Office Department (Rev. Stat., 269, Part 2). If Congress shall be of the opinion that the First Comptroller must make the report required by section 272 of the Revised Statutes, it will be well to consider whether provision should not be made requiring the requisite information to be furnished to said officer. This seems advisable, at least, to remove all doubt as to the obligation to furnish such report. The Second Comptroller, the Commissioner of Customs, and the Auditor of the Treasury for the Post-Office Department have recently been requested to furnish, if practicable, the information necessary to enable the First Comptroller to comply with the now impracticable requirement of section 272 of the Revised Statutes; and I have directed the chiefs of divisions in this office to prepare, so far as practicable, information on the same subject, so that the whole matter may be laid before Congress, if required by either House, or by any committee thereof, or by the Secretary of the Treasury.

In conclusion, I will state that this office will hold itself in readiness, so far as practicable, to furnish any information on this subject within its jurisdiction, when called for by the proper authority on reasonable notice.

The appropriation for the present year seems sufficient, and I therefore suggest a like appropriation for the fiscal year commencing July 1, 1890.

I have the honor to be, very respectfully,

A. C. MATTHEWS,
Comptroller.

The SECRETARY OF THE TREASURY.

(No. 7.)

REPORT OF THE SECOND COMPTROLLER.

TREASURY DEPARTMENT,
SECOND COMPTROLLER'S OFFICE,
Washington, D. C., September 30, 1889.

SIR: In compliance with your request of August 10, 1889, to report to the Secretary of the Treasury the transactions of this office during the past fiscal year, and the present condition of the public business intrusted to my charge, I have the honor to submit the following summary statement of the work performed in the office of the Second Comptroller for the fiscal year ended June 30, 1889, in tabular form, with a comparative statement showing the work of like character done in the preceding fiscal year:

TOTAL NUMBER OF ACCOUNTS, CLAIMS, AND CASES SETTLED.

From—	1889.		1888.	
	Number.	Amount.	Number.	Amount.
Second Auditor	19,937	\$27,310,781	23,557	\$37,035,089
Third Auditor	11,575	115,549,928	15,1-2	112,268,656
Fourth Auditor	3,729	18,290,614	3,032	18,579,631
Various sources	10,322	32,330	9,696	29,102
Grand total	45,563	161,183,653	51,467	167,912,478

Under section 273 of the Revised Statutes the Second Comptroller examines and finally settles all accounts and claims reported by the Second, Third, and Fourth Auditors of the Treasury.

The actual number of clerks on the rolls of the office during the year was 59.

The work of the office is distributed among seven divisions, known as the Army Back-Pay and Bounty Division, employing 10 clerks; Army Paymasters' Division, 4 clerks; Army Pension Division, 6 clerks, exclusive of one detailed from the Treasurer's office; Quartermasters' Division, 7 clerks; Navy Division, 4 clerks; Indian Division, 5 clerks; Miscellaneous Claims Division, 7 clerks; with a chief in charge of each division. There are, besides, 2 requisition clerks, a register, and a stenographer, and 5 clerks employed on the Soldiers' Home roll, mak-

ing the total clerical force of the office, including chiefs of divisions, at the present time, 59.

The following is a detailed statement of the accounts and claims revised and settled during the year in each division, with a general statement of their character:

ARMY BACK-PAY AND BOUNTY DIVISION.

Character of the claims.	Number.	Amount allowed.
Soldiers' pay and bounty allowed	7, 134	\$873, 487
Soldiers' pay and bounty disallowed	8, 409	.....
Total	15, 543	873, 487

On July 1, 1889, there remained on hand and unadjusted in this division 1,563 claims, estimated to be twenty-eight days' work of the division.

ARMY PAYMASTERS' DIVISION.

Character of the accounts.	Number.	Amount allowed.
FROM THE SECOND AUDITOR.		
Army paymasters, for pay of the Army	439	\$12, 122, 669
Soldiers' Home accounts	217	639, 471
National Home for Disabled Volunteer Soldiers	59	3, 595, 231
Special Army accounts	247	246, 129
Disbursing officers of the Ordnance Department, for ordnance, ordnance stores, supplies, armories, and arsenals	204	546, 264
Disbursing officers of the Medical Department, for medical and hospital supplies and services	117	141, 900
Recruiting officers, for regular recruiting services	9	49, 192
Miscellaneous disbursements for contingent expenses of the Army, Adjutant-General's and Commanding-General's offices, artillery schools, etc	27	8, 379
Accounts under act of February 12, 1887	15	63, 591
FROM THE THIRD AUDITOR.		
Telegraph accounts	97	2, 319
Total	1, 431	17, 415, 145

On July 1, 1889, there were on hand and unadjusted in this division 108 army paymasters' accounts, 14 special army accounts, 68 ordnance accounts, 14 medical accounts, and 36 miscellaneous accounts; in all 240 accounts, or twenty days' work of the division.

ARMY PENSION DIVISION.

Character of the accounts.	Number.	Amount allowed.
Accounts of pension agents for army pensions	759	\$83, 703, 884
Pension re-imbursement claims allowed	2, 102	124, 863
Pension re-imbursement claims disallowed	67	.....
Pension agents' checks, with evidence, examined	410	17, 651
Total	3, 338	83, 846, 398

On July 1, 1889, there remained on hand, not adjusted, in this division, 5 pension agents' accounts and 1 re-imbursement claim, making about ten days' work for the division.

QUARTERMASTERS' DIVISION.

Character of the accounts.	Number.	Amount allowed.
Disbursing officers of the Quartermaster's Department, for regular and incidental expenses	1, 098	\$14, 784, 767
Disbursing officers of the Subsistence Department	639	2, 195, 215
Disbursing officers of the Engineer Department, for military surveys, fortifications, river and harbor improvements, etc	162	6, 609, 662
Disbursing officers of the Signal Service	72	1, 247, 793
Total	1, 971	24, 837, 437

On July 1, 1889, there were in this division, unadjusted, 62 quartermasters' accounts, 126 subsistence accounts, 14 accounts of engineer officers, and 2 Signal Service accounts, estimated to be equivalent to the work of the division for twenty-four days.

NAVY DIVISION.

Character of the accounts.	Number.	Amount allowed.
Paymasters of the Navy at navy yards, and navy agents	259	\$15, 237, 998
Disbursing officers of the Marine Corps	17	654, 258
Navy pension agents for Navy and Marine Corps	26	1, 391, 837
Miscellaneous naval accounts	888	91, 920
Navy financial agents	3	17, 423
Officers' and sailors' back-pay, bounty, and prize money allowed	2, 228	897, 178
Officers' and sailors' back-pay, bounty, and prize money disallowed	308	.....
Total	3, 729	18, 290, 614

On July 1, 1889, there remained in this division, unadjusted, 13 navy paymasters' accounts, 1 Marine Corps account, 2 navy pension accounts, 1 navy financial agent's account, and 40 back-pay and bounty claims, or about eight days' work of the division.

INDIAN DIVISION.

Character of the accounts.	Number.	Amount allowed.
Indian agents' current and contingent expenses, annuities, and installments ..	213	\$1, 731, 807
Miscellaneous Indian claims	2, 633	5, 710, 969
Indian claims disallowed	5	.....
Total	2, 851	7, 442, 776

On July 1, 1889, there were on hand and not adjusted, in this division, 14 Indian agents' accounts and 17 miscellaneous Indian claims, not exceeding ten days' work of the division.

REPORT ON THE FINANCES.

MISCELLANEOUS CLAIMS DIVISION.

Character of the accounts.	Number.	Amount.
FROM THE SECOND AUDITOR.		
Disbursing officers of the Ordnance Department, for ordnance stores, supplies, armories, and arsenals.....	22	\$1,080,542
Recruiting officers, for regular recruiting service.....	6	66,235
Disbursing officers of the Medical Department, for medical and hospital supplies and services.....	5	200,251
Miscellaneous disbursements for contingent expenses of the Army, Adjutant-General's, and Commanding-General's offices, artillery schools, etc.....	3	2,250
Arming militia, act February 12, 1887.....	21	109,064
Special telegraph accounts.....	5	1,222
Miscellaneous claims of Army Pay Department.....	147	122,128
FROM THE THIRD AUDITOR.		
Claims for quartermasters' stores and commissary supplies, act July 4, 1864.....	51	32,746
Claims for lost property, act March 3, 1849.....	1,755	233,455
Claims for lost property, act March 3, 1885.....	77	15,770
War claims of States, act 1861, etc.....	42	4,229,090
Claims for army transportation.....	658	462,613
Oregon and Washington Territory war claims.....	21	4,918
General miscellaneous claims.....	3,421	1,881,284
Telegraph accounts.....	94	3,898
FROM VARIOUS SOURCES.		
Duplicate checks approved.....	661	32,330
Total.....	6,989	8,477,796
Included in the above are claims examined and disallowed.....	2,516	1,281,034

On July 1, 1889, there were on hand, awaiting adjustment, 32 telegraph accounts, 70 claims for loss of private property, 5 State war claims, 18 army transportation claims, 4 Oregon and Washington Territory war claims, and 21 miscellaneous claims, estimated to be five days' work of the division.

REQUISITIONS.

During the fiscal year there were countersigned and recorded 17,314 requisitions, amounting to \$190,824,075.47, as shown by the following table:

Character.	Number.	Amount.
War Department.....	6,089	\$46,648,088.90
Navy Department.....	3,712	35,085,947.66
Interior Department, pension requisitions.....	3,770	101,761,841.29
Interior Department, Indian requisitions.....	3,743	7,328,197.62
Total.....	17,314	190,824,075.47

MISCELLANEOUS WORK OF THE OFFICE.

Bonds filed.....	125
Contracts filed.....	5,292
Settlements entered.....	23,395
Muster and pay-rolls examined.....	13,301
Differences recorded (pages).....	1,418
Rehearings of cases.....	400
General office entries of reference and adjustment of cases.....	9,661

Official letters written:

By Army Back-Pay and Bounty Division.....	4,686
By Army Paymasters' Division.....	396

Official letters written—Continued.

By Army Pension Division	907
By Quartermasters' Division	988
By Navy Division	936
By Indian Division	756
By Miscellaneous Claims Division	739

In all	9,408
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Single vouchers examined:

By Army Paymasters' Division	55,896
By Army Pension Division	1,790,923
By Quartermasters' Division	279,169
By Navy Division	50,586
By Indian Division	80,641
By Miscellaneous Claims Division	104,931

In all	2,362,146
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SUITS BROUGHT.

During the year transcripts and briefs have been made up, examined, and forwarded to the Solicitor of the Treasury for suit in favor of the United States in twelve cases, as follows:

Pension agent	1
Indian agents	11

Suits were instituted in all of the twelve cases, of which eleven are still pending, and a recovery has been had in one, resulting in the payment into the Treasury of \$480.72. There was also recovered and paid into the Treasury from suits begun in previous years the additional sum of \$9,243.47.

The foregoing tables do not include much other official work performed, which can not be classified or set forth in tabular statements, such as the investigation and decision of legal questions arising in the adjustment of accounts and claims, and in many cases referred from the several Departments to the Comptroller for his decision thereon; decisions as to the rights of heirs, executors, and administrators, and other legal representatives of deceased claimants; questions arising on powers of attorney, and in contests of attorneys for claimants; answering calls for information from Congress, the Departments, and private individuals.

STATUTE OF LIMITATIONS.

Year after year, for twenty years and more, the accounting officers of the Treasury have been urging the enactment of a statute of limitations, applicable to the prosecution of claims coming before them for consideration and adjudication. During my incumbency of this office I have found that the current work is impeded to a considerable extent in consequence of the examination of old claims and demands against the Government, and such, I assume, will always be the case as long as there is no statute of limitations barring such stale demands. My predecessors, Comptrollers Maynard and Butler, called the attention of the Secretary of the Treasury to the great necessity of such statute and the relief that would follow from its enactment.

I would recommend the passage of a law which would not only bar old claims against the Government, but estop the Government from setting up old debts against claimants.

ROOMS OF THE OFFICE.

The work of the Second Comptroller's office is complex, continuous, and onerous, requiring the best efforts of active and healthful employes. It is therefore absolutely necessary that their surroundings should be made comfortable and cleanly. To this end all the attention possible has been given to the care of the rooms occupied by the clerks of the office. The messengers are required to sweep, dust, and ventilate them every day. Some of the rooms are very much in need of paint, and requisitions have been several times made upon the Secretary of the Treasury to have them painted.

OFFICE LIBRARY.

Four years ago the library of the office was rearranged and recatalogued. It comprises about 1,450 volumes, 455 of which are in the Comptroller's room, and the remainder are distributed throughout the rooms of the seven divisions of the office.

PUBLIC PROPERTY.

Inventories of all public property in the office have been regularly made and reported to the Secretary of the Treasury. A strict account has been likewise kept of the stationery received and used in the office for the transaction of public business, and no waste has been permitted.

OFFICE APPROPRIATIONS.

The appropriations for the salaries of the officers and employes for the fiscal year ended June 30, 1889, aggregated \$95,020, of which \$1,051.72 remained unexpended at the close of the year. The appropriations for the same purpose for the present fiscal year (1890) are the same. The estimate of like appropriations for the fiscal year ending June 30, 1891, are \$104,620.

Very respectfully,

B. F. GILKESON,
Comptroller.

Hon. WILLIAM WINDOM,
Secretary of the Treasury.

(No. 8.)

REPORT OF THE COMMISSIONER OF CUSTOMS.

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF CUSTOMS,
Washington City, D. C., October 11, 1889.

SIR: I have the honor to submit herewith for your information a statement of the business of this office for the fiscal year ending June 30, 1889.

Auditor's statements on hand July 1, 1888	183	
Auditor's statements received	5,700	
		5,883
Auditor's statements examined and passed	5,780	
Auditor's statements canceled	7	
		5,787
Auditor's statements on hand June 30, 1889		96
Accounts on hand July 1, 1888	444	
Accounts received from First Auditor	13,919	
		14,363
Accounts adjusted	14,126	
Accounts returned to Auditor	18	
		14,144
Accounts on hand June 30, 1889		219
Estimates received and examined		2,372
Requisitions issued		2,372
Amount involved in requisitions	\$17,716	886.79
Letters received		24,846
Letters written		9,609
Letters recorded		8,439
Stubs of receipts for duties and fees returned by collectors		239,306
Stubs examined and summarized		206,752
Tonnage stubs received and entered		12,842
Tonnage stubs examined		10,368
Auditor's reports registered		5,703
Auditor's reports recorded		5,550
Auditor's reports checked by statements		2,869
Appointments registered		8,555
Oaths examined and registered		2,853
Official bonds examined and approved		31
Commissions transmitted		36
Papers filed, noted, or referred		27,705
Average number of clerks employed		27

There was paid into the Treasury from sources the accounts relating to which are settled in this office:

Customs (duties)	\$223,357,701.03
Customs (tonnage)	473,268.57
Customs (unclaimed merchandise)	1,772.09
Storage, fees, etc	685,648.73
Immigrant fund	236,196.50
Fines, penalties, and forfeitures	106,124.06

Emolument fees.....	\$321,247.99
Marine-Hospital fund and relief of sick and disabled seamen.....	4,546.76
Mileage of examiners.....	4,748.95
Rent of public buildings.....	561.26
Deceased passengers.....	440.00
Interest on debts due.....	73.11
Proceeds of Government property.....	10,082.80
Total.....	225,202,411.85

And there was paid out of the Treasury on the following accounts:

Expenses of collecting the revenue from customs.....	\$7,034,713.26
Debentures.....	3,12,83.94
Excess of deposits.....	4,356,759.74
Construction and maintenance of lights.....	2,771,436.72
Construction and maintenance of public buildings.....	5,546.16
Construction and maintenance of revenue-cutters.....	949,317.56
Life-Saving Service.....	928,421.19
Marine-Hospital Service.....	452,715.17
Expenses of regulating immigration.....	280,585.94
Salaries, shipping service.....	56,929.88
Compensation in lieu of moieties.....	12,851.62
Services to American vessels.....	24,805.08
Salaries and expenses of agents at seal fisheries, Alaska.....	13,027.10
Quarantine stations for neat cattle.....	71,976.45
Unclaimed merchandise.....	3,833.88
Interest on tonnage dues illegally exacted.....	105,959.19
Refunding moneys erroneously received and covered into the Treasury.....	284.71
Extra pay to officers and men who served in the Mexican war.....	48.00
Detection and prevention of frauds upon the customs revenue.....	30,000.00
Expenses of local appraisers at quarterly meetings.....	2,500.00
Proceeds of goods seized and sold.....	27.00
Enforcement of the Chinese exclusion act.....	5,388.50
Enforcement of alien contract labor laws.....	5,024.00
Debentures and other charges.....	.05
Reimbursement for losses by burning light-house tender <i>Lilly</i>	741.00
Reimbursement to A. C. Egerter.....	50.00
Seizure of the schooner <i>Teaser</i>	56.80
Relief of the First National Bank, Portland, Oregon.....	12,628.89
Relief of Stone & Fleming Manufacturing Co.....	5,265.73
Relief of Col. J. C. Duane.....	648.00
Relief of J. D. Maxted and J. B. Newcombe.....	636.00
Relief of I. O. St. Clair.....	97.80
Relief of S. Bache & Co.....	3,562.56
Relief of G. B. Hansell.....	373.00
Relief of William Collins.....	167.80
Refund to S. B. Allen.....	110.19
Refund to Peter French.....	2.66
Refund to G. Southerland.....	250.00
Refund to Iselin, Neeser & Co.....	80.96
Payment of judgment to E. W. McLean.....	3,372.00
Payment to Joseph H. Gilbert.....	408.00
Payment to F. W. Angel.....	500.55
Aggregate.....	20,153,992.08

During the past year especial care has been given to the revision of forms in use in custom-houses, in connection with the accounts rendered to this office, with a view of securing uniformity in the blanks used, and as great reduction in size as is possible without interfering with the use of the blanks employed, and dispensing with such as changes in the law or improvement in methods warrant.

I desire to call attention to the necessity for specific legislation to fix beyond doubt the status of per diem employes of customs in relation to leaves of absence. As it now is, per annum employes are permitted voluntary leave with pay. A strict construction of the law seems to

exclude inspectors of customs from the benefits of such leave, and if taken at all it must be without pay, notwithstanding express regulation recognizes their right to such leave. It is also important that collectors of customs should be authorized to appoint, with the approbation of the Secretary of the Treasury, such deputies and clerks as may be authorized at each port. Such change appears by the decision of the Supreme Court in the case of *Smith vs. United States* (124 U. S., 525), to be necessary to fix upon them the liabilities of officers of the United States.

The appropriation for expenses of collecting the revenue from customs should be permanently increased to a sum adequate to the prompt payment of all necessary expenses under this head, without having recourse to the income from the collections incidental to the service, now allowed by law to be used for that purpose. This source of income is, from the effect of legislation, continually diminishing, and no permanent provision having been made to counteract this diminution, the appropriation is, with the strictest economy, liable each year to be insufficient to provide for the proper collection of the customs revenue. An increase of the permanent appropriation to \$7,500,000 annually, with fixed salaries to customs officers, and the payment into the general fund of those items of collection which are applied to the expenses of this service would tend greatly to simplify accounts, establish certainty as to the sum that could be expended, and in every way be an improvement on the present system.

In conclusion, I inclose herewith the statements (A) of transactions in bonded goods, as shown by the adjusted accounts; (B) of duties collected on unclaimed merchandise entered and sold.

I am, very respectfully, your obedient servant,

SAML. V. HOLLIDAY,
Commissioner of Customs.

The SECRETARY OF THE TREASURY.

APPENDIX.

TABLE A.—STATEMENT OF WAREHOUSE TRANSACTIONS AT THE SEVERAL DISTRICTS AND PORTS IN THE UNITED STATES FOR THE FISCAL YEAR ENDING JUNE 30, 1889.

Districts and ports.	Balance on bonds to secure duties on goods remaining in warehouse July 1, 1888.	Warehoused and bonded.	Rewarehoused and bonded.	Constructively warehoused.	Increase of duties ascertained on liquidation.	Withdrawal duty paid.	Withdrawal for transportation.	Withdrawal for exportation.	Allowances and deficiencies.	Balance on bonds to secure duties on goods remaining in warehouse June 30, 1889.
Albany.....	\$6,435.52		\$12,080.82	\$140,131.69		\$152,561.48				\$6,086.55
Albemarle.....				949.80				\$949.80		
Baltimore.....	111,206.88	\$465,231.88	25,637.42	6,633.23	\$7,233.35	466,703.27	\$34,092.57	6,907.33	\$17,452.48	90,787.11
Bangor.....	1,250.46	163.20	416.00	1,616.73	13.57	1,282.68	167.30	1,449.43		560.55
Barnstable.....			4,315.94	276.67		8.24		4,356.72	164.85	62.80
Bath.....	29,735.10		96,372.51	7,281.39		68,405.94	252.08	42.50	629.65	64,058.83
Boston and Charlestown.....	3,789,328.16	11,738,754.94	190,365.35	3,310,748.80	251,810.37	11,911,314.85	489,016.71	3,211,314.11	384,044.82	3,285,317.13
Brazos de Santiago.....	271.50	530.76	1,846.54	6,947.39		1,134.15	694.99	7,767.05		
Buffalo Creek.....	724.55	34,497.90	6,456.02	143,920.45	3.92	10,821.91	90,742.66	80,660.50		3,377.77
Belfast.....				1,030.78		9.12		1,021.66		
Cape Vincent.....		441.81			.01	441.82				
Castine.....	265.12	172.80	1,434.16			34.17	207.31	1,628.02	2.58	
Champlain.....	411.75	2,072.10		283,464.01			225,082.95	59,238.56	193.50	1,432.85
Charleston.....	23,182.32	57.40	432.50	2,906.55			12,010.77			34.50
Chattanooga.....	4,509.29			310.04		14,843.54				
Chicago.....	244,750.29	938,320.29	95,419.83	76,699.65	15,432.07	1,097,843.85	14,730.06	2,449.75	6,727.48	248,900.99
Cincinnati.....	221,603.18	334,920.37	15,250.81	10,537.06	813.98	425,360.29	7,563.30		.20	150,231.41
Corpus Christi.....		8,038.84	15,428.67	45,059.67		251.64	51,643.50	16,632.04		
Cuyahoga.....	9,005.63	18,934.17	14,005.45	5,697.59	134.15	42,335.77	520.65		134.65	4,785.92
Delaware.....	377.40	1,179.92		44.28		828.68				772.92
Denver.....	5,870.15	10,277.49	7,573.53	1,387.46	46.65	13,074.82	658.70			11,421.76
Detroit.....	67,535.01	190,548.23	58,473.30	26,744.14	153.06	180,525.85	1,868.40	57,029.33	36.40	103,993.76
Duluth.....			1,518.91	234,697.60		812.19		234,404.68		1,079.64
Erie.....	42.00	9,820.00	122.00	202.30	4.20	10,190.50				
Evansville.....			235.25			235.25				
Fairfield.....		225.00								225.00
Fall River.....			105,467.48	16.65		105,484.13				
Frenchman's Bay.....	79.21	605.54	1,592.22	1,215.80		113.34	143.36	3,155.48		80.59
Fernandina.....	9,803.31			146.20		1,608.20				8,343.31
Galveston.....	14,749.30	12,567.74	1,479.15	491,761.33	110.90	21,632.85	11,244.86	481,698.75		6,094.96
Genesee.....	10,069.32	67,810.24	11,986.90	13,972.47	224.34	84,594.00	1,991.90			17,477.37
Gloucester.....	18,106.68	36,739.96	3,444.99		650.46	451.87	3,782.02	44,546.40	550.40	9,611.40
Georgetown, D. C.....	8,866.45	21,086.44	877.00	2,559.55	13.32	9,589.70	14,474.20		952.00	8,356.86
Hartford.....	48,264.08	96,350.69	1,487.17	969.85	551.34	127,008.33			120.30	20,494.50
Huron.....			43.80	221,678.65	2,031.60	39.00	93,978.13	127,705.30	2,031.60	

Indianapolis	329.40	2,182.60	876.30	32.94	3,202.84				218.40
Kansas City	2,503.01	2,246.28	7,716.35	291.48	12,731.51			38.26	607.80
Kennebunk			22.88	45.12					
Key West	39,165.35	685,269.25	11,397.65	3,854.75	1,656.24	669,035.69	2,689.20	2,880.00	4,462.60
Louisville	251,513.78	231,121.92	36,243.55	4,203.48	3,642.30	332,156.50	6,461.10		127.85
Machias		24.00	602.48					626.48	
Memphis	3,583.44	24,666.62	13,686.19	586.44	87.07	29,673.60			153.93
Miami	5,643.60	5,799.00	1,133.49	3,858.61	7,603.81	3,172.95			174.60
Milwaukee	5,348.48	21,901.81	558.95	9,542.08	61.56	28,207.46	377.00	902.30	220.19
Minnesota	15,169.01	13,757.60	9,743.84	23,732.78	742.18	30,937.30	6,289.97	13,763.66	608.70
Mobile			199.55					199.55	
New Haven	4,121.65	60,350.01	3,040.30		24.11	52,301.39		288.76	14.53
New Bedford			88,410.39		370.89	88,760.59	20.69		
New Orleans	199,840.54	430,301.22	12,095.65	2,385,574.64	2,635.33	422,958.71	28,709.75	2,426,628.35	11,206.55
Norfolk and Portsmouth	1,489.42	5,704.54	126.02	8.14	2,340.38	2,698.45	2,289.29		
New York	14,761,470.67	48,912,225.00	341,916.56	19,750,797.25	1,441,173.20	48,449,368.44	1,072,251.88	21,595,366.83	2,688,293.66
Niagara			637,824.29	112.80		112.80	149,633.54	488,190.75	
New London	6,981.55	6,340.60	142.93	3.70	12,702.11		45.40		253.55
Omaha	1,159.80	4,523.35	3,038.49	99.63	9,634.07				
Oswegatchie	2,834.74	1,829.32	44,639.54	1.78	949.34		35,854.39	10,024.03	
Oswego	2,599.99	256,289.58	10,713.39		177,170.50		87,301.37		
Passamaquoddy		254,968.01	881.91	187,430.32			11,490.72	431,789.52	
Paso del Norte	819.37	8,094.45	667.80	35,816.41			21,922.63	13,804.11	
Perth Amboy			15,204.60		9,228.98				40
Philadelphia	1,434,047.99	12,827,991.81	323,347.20	85,320.93	400,785.84	13,728,444.86	21,460.42	29,091.56	132,115.74
Pittsburgh	60,528.68	90,293.36	17,176.50	14,071.95	1,711.77	98,467.32	778.50		1,160,381.19
Plymouth	26,076.48	6,939.79	104,393.20	2,472.36		100,471.12			84,536.43
Portland and Falmouth	42,609.69	98,688.99	58,610.05	2,172,732.21	2,661.26	100,816.53	2,189.05	2,242,378.67	19.44
Portsmouth, N. H.	202.75		42,362.34	9,237.45	25.30	12,035.40		232.24	353.33
Providence	9,710.71	31,752.31	4,894.59	4,846.15	38.09	39,811.00	807.59		29,564.62
Richmond	853.92					853.72			39,560.20
Salem and Beverly	812.25		1,866.16			1,860.40		173.29	10,623.26
Saluria	81.00		185.00	740.71	2.05	59.55	106.95	697.76	20
St. Joseph	1,775.44	9,656.83			24.36	8,687.03			644.72
San Diego		102.80							144.50
San Francisco	1,178,870.85	4,364,707.16	57,293.79	525,954.76	99,246.31	4,224,521.27	73,768.41	643,005.71	13.14
Savannah	33,195.88	18,824.17	552.20	440.11	44.99	35,090.36	11,869.50	377.61	2,756.46
St. Louis	46,007.69	80,727.90	5,901.24	81,088.56	1,117.56	181,857.89	158.93	833.40	80,123.34
Superior			227.50			178.50			5.74
Teche			6,375.00				6,375.00		32,990.15
Vermont	3,615.70	3,395.46	1,655.59	1,530,948.94	14,483.22	1,588.59	311,560.05	1,225,529.38	49.00
Waldoborough			477.66			20.96		456.70	
Wheeling			360.85	2,121.05		2,481.90			
Willamette	7,596.78	77,543.15	778.50	15,238.72	120.14	72,142.91		358.30	280.67
Wiscasset	1,550.63	1,410.03	372.07		1.19	38.67		2,516.62	28,495.41
Wilmington, N. C.	1,145.91	2,273.35			20.93	2,469.78			1,178.63
Yaquina			55,169.58		4,582.26	59,751.84			970.41
Yorktown	557.76					557.76			
Total	22,780,607.78	82,531,249.98	1,624,722.79	32,867,012.96	2,255,993.73	83,780,489.83	2,912,859.88	33,475,033.02	3,346,325.55
									18,544,878.96

TABLE A.—STATEMENT OF WAREHOUSE TRANSACTIONS AT THE SEVERAL DISTRICTS AND PORTS IN THE UNITED STATES, ETC.—Continued.

RECAPITULATION.

Balance due July 1, 1888	\$22,780,607.78
Warehoused and bonded	82,531,249.98
Rewarehoused and bonded	1,624,722.79
Constructively warehoused	32,867,012.96
Increase of duties ascertained on liquidation	2,255,993.73
Total	142,059,587.24
Withdrawal duty paid	83,780,489.83
Withdrawal for transportation	2,912,859.88
Withdrawal for exportation	33,475,033.02
Allowances and deficiencies	3,346,325.55
Balance due June 30, 1889	18,544,878.96
Total	142,059,587.24

TABLE B.—STATEMENT OF DUTIES COLLECTED ON UNCLAIMED GOODS ENTERED AND AMOUNT OF NET PROCEEDS OF UNCLAIMED GOODS SOLD YEAR ENDING JUNE 30, 1888.

Duties received	\$558,452.68
Net proceeds of sales	4,097.27

(No. 9.)

REPORT OF THE FIRST AUDITOR.

TREASURY DEPARTMENT,
FIRST AUDITOR'S OFFICE,
Washington, November 5, 1889.

SIR: I have the honor to submit herewith the annual report of this Bureau for the fiscal year ending June 30, 1889.

Attention is called to the following exhibits of the business transacted in this office during the year.

RECEIPTS.

Accounts adjusted.	No. of accounts.	Amount.
Duties on merchandise and tonnage	1, 143	\$214, 943, 082. 55
Fines, penalties, and forfeitures	576	67, 784. 85
Marine hospital money collected	72	3, 463. 56
Immigration fees	139	173, 384. 00
Money received on account of deceased passengers	23	400. 00
Money received from sales of old material, public documents, etc	204	147, 825. 51
Miscellaneous receipts	15	841, 415. 45
Moneys retained from Pacific Railroad Companies for accrued interest on bonds	6	375, 463. 52
Treasurer of the United States for moneys received	3	483, 433, 970. 08
Mints and assay offices	27	99, 896, 643. 36
Accounts of the collector of taxes for the District of Columbia for taxes collected by him and deposited	60	3, 159, 189. 73
Total	2, 268	803, 042, 622. 61

DISBURSEMENTS.

LEGISLATIVE.		
<i>United States Senate.</i>		
Compensation of President of the Senate	9	2, 016. 70
Salaries and mileage of Senators	3	223, 147. 05
Salaries officers and employes	7	407, 907. 11
Contingent expenses:		
Stationery and newspapers	5	14, 608. 20
Horses and wagons	6	5, 702. 66
Fuel for heating apparatus	7	13, 883. 70
Furniture and repairs	8	7, 813. 61
Folding documents	7	24, 396. 32
Materials for folding	4	18, 197. 90
Packing boxes	5	796. 98
Expenses of special and select committees	7	42, 604. 32
Miscellaneous items	7	26, 890. 45
Salaries of Capitol police	5	54, 694. 22
Reporting proceedings and debates	13	30, 000. 00
Compiling Congressional Directory	2	1, 200. 00
Postage	5	325. 00
Rent of rooms for folders	2	133. 86
Expenses of Inaugural ceremonies of 1889	1	2, 492. 50

REPORT ON THE FINANCES.

DISBURSEMENTS—Continued.

Accounts adjusted.	No. of accounts.	Amount.
LEGISLATIVE—continued.		
<i>United States Senate—Continued.</i>		
Contingent expenses—Continued.		
Indexing Executive Journal of Senate	1	\$10,000.00
Indexing Congressional documents	1	3,000.00
<i>House of Representatives.</i>		
Salaries and mileage of Members and Delegates	12	1,737,808.39
Salaries officers and employés	91	606,090.77
Contingent expenses:		
Stationery and newspapers	4	66,774.03
Fuel for heating apparatus	4	13,052.66
Furniture and repairs	7	9,412.16
Material for folding	4	34,072.77
Miscellaneous items	6	58,446.81
Packing boxes	2	5,974.00
Postage	2	850.00
<i>Office of the Public Printer.</i>		
Salaries	11	13,779.87
Contingent expenses	15	2,939.45
Removal and storage of certain materials	13	5,481.19
Public printing and binding	76	1,379,163.79
Printing annual report of Commissioner of Agriculture	16	242,569.97
Printing annual reports of Commissioner of Labor	4	10,537.40
Printing annual report Bureau of Ethnology	11	23.50
Publication Consular Reports on Cattle and Dairy Farming	12	54,526.38
Publication of Tenth Census Reports	10	54,731.14
Miscellaneous publications	8	10,605.32
Engine and Boiler Government Printing Office	6	9,150.00
<i>Library of Congress.</i>		
Salaries	4	39,090.00
Increase of library	11	5,317.66
Contingent expenses	7	1,199.40
<i>Botanic Garden.</i>		
Salaries	5	15,053.40
Improving Botanic Garden	8	5,067.56
Improving buildings	5	4,523.03
<i>Court of Claims.</i>		
Salaries judges, etc.	132	32,240.00
Reporting decisions	1	1,000.00
Contingent expenses	4	2,717.24
Payment of judgments	311	701,335.22
Payment to Choctaw Nation	6	3,078,495.33
<i>Legislative—Miscellaneous.</i>		
Conveying votes of electors	2	8,477.25
Compiling Reports of Congressional Committees	3	4,677.00
Statement of appropriations	2	1,200.00
Payment for contesting seats in Congress	19	32,430.19
EXECUTIVE.		
<i>Office of the President.</i>		
Salary of the President	1	200,000.00
Salary of the Vice-President	4	2,622.22
Salaries executive office	4	30,041.42
Contingent expenses	4	4,008.17
Preventing the spread of epidemic diseases	28	263,733.17
<i>Civil Service Commission.</i>		
Salaries	4	26,129.07
Traveling expenses	13	4,507.92
Contingent expenses	1	163.00
<i>Department of State.</i>		
Payment of judgments, Court of Alabama Claims	2	232,326.71

DISBURSEMENTS—Continued.

Accounts adjusted.	No. of accounts.	Amount.
EXECUTIVE—continued.		
<i>Treasury Department.</i>		
Salaries:		
Office of Secretary.....	5	\$353,420.66
Office of Supervising Architect.....	4	13,127.87
Office of First Comptroller.....	5	87,724.71
Office of Second Comptroller.....	9	93,462.42
Office of Commissioner of Customs.....	5	49,216.47
Office of First Auditor.....	5	86,661.20
Office of Second Auditor.....	18	41,519.35
Office of Third Auditor.....	5	192,077.09
Office of Fourth Auditor.....	5	68,737.18
Office of Fifth Auditor.....	5	47,053.43
Office of Sixth Auditor.....	5	498,869.64
Office of Treasurer United States.....	5	271,922.44
Office of Treasurer (national currency, re-imburseable, permanent).....	5	70,176.74
Office of Register.....	4	139,578.59
Office of Comptroller of the Currency.....	4	102,052.81
Examination of national banks and bank plates.....	14	677.31
Salaries:		
Office of Comptroller of Currency (national currency, re-imburseable, permanent).....	5	16,250.16
Office of Life-Saving Service.....	4	38,043.40
Office of Light-House Board.....	5	35,718.69
Bureau of Navigation, Treasury Department.....	4	26,122.75
Bureau of Statistics.....	5	45,906.22
Collecting statistics relating to commerce.....	7	177.97
Salaries:		
Secret Service Division.....	4	11,547.56
Office of Supervising Surgeon-General, Marine Hospital Service.....	5	27,840.00
Office of Supervising Inspector-General, Steam-boat Inspection Service.....	4	10,094.04
Office of Standard Weights and Measures.....	3	2,619.00
Contingent expenses, office of Standard Weights and Measures.....	3	367.60
Salaries, Steam-boat Inspection Service (permanent).....	5	211,499.69
Contingent expenses, Steam-boat Inspection Service (permanent).....	1,161	36,420.83
Salaries and expenses of special inspectors, foreign steam-vessels (permanent).....	103	22,448.51
<i>Treasury—Miscellaneous.</i>		
Contingent expenses Treasury Department:		
Stationery.....	25	55,608.79
Binding, newspapers, etc.....	9	1,921.82
Investigation of accounts and traveling expenses.....	8	946.73
Freight, telegrams, etc.....	7	3,453.17
Rent.....	5	6,050.00
Horses, wagons, etc.....	7	2,613.51
Ice.....	6	3,476.89
File-holders and cases.....	8	6,146.06
Fuel, etc.....	5	8,667.23
Gas, etc.....	6	15,378.07
Carpets and repairs.....	16	6,508.59
Furniture, etc.....	6	11,735.06
Miscellaneous items.....	12	11,906.18
Building, corner Seventeenth and F streets.....	2	5,159.41
Expenses of national currency.....	1	18.75
Contingent expenses, national currency Treasurer's Office, re-imburseable (permanent).....	64	51,600.44
Sealing and separating United States securities.....	27	1,601.79
Presses, etc., for United States securities.....	8	6,715.66
Distinctive paper for United States securities.....	14	50,461.36
Transportation of silver coin.....	143	52,676.21
Storage of silver, transportation.....	4	26,750.00
Pay of assistant custodians and janitors.....	11	674,194.36
Fuel, lights, and water for public buildings.....	130	582,914.89
Furniture and repairs of same, public buildings.....	93	184,547.43
Inspector of furniture, etc.....	4	4,176.39
Heating apparatus for public buildings.....	36	194,576.37
Vaults, safes, and locks for public buildings.....	12	38,032.16
Plans for public buildings.....	6	4,976.55
Salaries and traveling expenses of agents at seal fisheries.....	41	12,729.14
Lands and other properties of the United States.....	10	419.22
Suppressing counterfeiting and other crimes.....	12	60,815.70
North American Ethnology, Smithsonian Institution.....	7	38,105.15
Propagation of food fishes.....	56	258,034.73
Fish ponds, Monument Lot.....	2	898.32
Steam-vessels for food-fishes.....	3	1,807.21
Fish hatcheries.....	16	21,642.63

DISBURSEMENTS—Continued.

Accounts adjusted.	No. of accounts.	Amount.
EXECUTIVE—continued.		
<i>Treasury—Miscellaneous—Continued.</i>		
Postage.....	1	\$100.00
Postage to Postal Union countries.....	1	1,500.00
Treasury and War Department commissions.....	10	3,600.00
Captured and abandoned property.....	2	3,601.48
Payment of losses by sinking of <i>Carrie</i>	4	2,018.00
Damages to schooner <i>Sarah C. Wharf</i> and others.....	2	1,937.60
Seizure of schooner <i>Teaser</i>	4	56.80
Enforcement of the alien contract labor laws.....	1	1,525.26
Enforcement of the Chinese exclusion act.....	10	3,057.60
Centennial Exposition of the Ohio Valley, etc.....	10	99,630.11
To promote the education of the blind (permanent).....	2	20,000.00
Marine-Hospital Service.....	184	770,968.11
World's Industrial Exposition, New Orleans.....	8	13,480.97
Outstanding liabilities (permanent).....	142	44,762.08
Expenses of Smithsonian Institution (permanent).....	2	42,180.00
Extra pay to officers and men engaged in war with Mexico, Revenue Marine (permanent).....	2	96.00
Sinking-fund Pacific Railroads (permanent).....	23	1,326,155.00
Refunding to National banks excess of duty.....	1	6.25
Special relief.....	73	185,125.57
Settled for appropriation.....	6	175.82
Miscellaneous accounts.....	15	17,155.85
<i>Customs (permanent).</i>		
Expenses of collecting the revenue from customs.....	2,011	6,900,890.90
Detection and prevention of frauds upon the customs revenue.....	7	27,175.68
Excess of deposits.....	534	3,640,937.42
Debitures and drawbacks.....	307	2,663,532.55
Official emoluments.....	1,344	681,091.15
Expenses of immigration.....	115	274,643.99
Duties, etc., re-funded.....	331	36,079.26
Judgments satisfied.....	995	1,213,267.22
Additional pay to inspectors of customs.....	14	14,630.76
Miscellaneous accounts.....	35	113,431.13
Salaries of shipping service.....	234	56,966.57
Services to American vessels.....	805	21,802.80
Compensation in lieu of moiety.....	65	13,170.26
Extra pay to employés of custom-house, Chicago.....	20	2,155.08
Expenses of local appraisers (quarterly meeting).....	10	2,214.40
Expenses of quarantine stations.....	12	1,163.34
Anchorage of vessels, port of New York.....	6	2,491.63
Prevention of obstructions, New York Harbor.....	4	4,792.71
PUBLIC DEBT (PERMANENT).		
<i>Interest.</i>		
Loan of 1861, continued at three and one-half per cent.....	1	70.00
Funded loan of 1907.....	131	20,461,536.50
Funded loan of 1891.....	94	6,051,281.48
Funded loan of 1881.....	8	135.23
Three per cent. loan of 1882.....	11	1,114.84
Pacific railroad bonds.....	49	3,866,010.72
Navy pension fund.....	2	420,000.00
Forty-seventh installment of Spanish indemnity.....	1	27,683.65
Unclaimed interest on old loans.....	2	162.81
Coin coupons.....	122	5,669,732.86
<i>Redemption called bonds.</i>		
Loan of July and August, 1861.....	10	31,982.75
Five-twenties of 1862.....		995.44
Loan of 1863.....		4,279.51
Ten-forties of 1864.....		3,057.12
Consols of 1865.....		7,636.32
Consols of 1867.....		32,601.89
Consols of 1868.....		6,794.56
Funded loan of 1881.....		13,612.65
Three per cent. loan of 1882.....		473,541.11
Refunding certificates for conversion.....	13	26,226.20
Currency certificates of deposit.....	13	30,200,000.00
Gold certificates.....	13	3,213,500.00
One and two year notes.....	12	784.50
Compound-interest notes.....	13	4,573.08
Seven-thirties, 1864 and 1865.....	9	3,169.36

DISBURSEMENTS—Continued.

Accounts adjusted.	No. of accounts.	Amount.
PUBLIC DEBT (PERMANENT)—continued.		
<i>Redemption sinking fund.</i>		
Loan of July and August, 1861.....		\$3,535.42
Five-twenties of 1862.....		437.59
Consols of 1907.....	14	55,574,255.46
Four and a half per cent. funded loan of 1891.....		87,311,604.98
Ten-forties of March, 1864.....		1,294.04
Oregon war debt.....		1,189.00
Consols of 1865.....		617.37
Consols of 1867.....		9,638.80
Three per cent. loan of 1882.....	3	58,254.94
Consols of 1868.....		50.02
Loan of 1863.....		100.91
<i>Destroyed.</i>		
Legal-tender notes.....	13	58,390,000.00
Silver certificates.....	13	38,496,929.00
Gold certificates.....	13	62,447,938.00
Fractional currency.....	9	6,116.10
Old demand notes.....	2	495.00
<i>Engraving and printing.</i>		
Salaries, Bureau Engraving and Printing.....	12	17,450.60
Compensation of employes.....	13	309,947.00
Materials and miscellaneous expenses.....	23	198,307.57
Plate-printing.....	14	394,342.50
Custody of dies, rolls, and plates.....	12	6,785.80
Special witness of destruction of United States securities.....	12	1,460.00
Portraits of James N. Burns and others.....	2	667.50
Engraving statue of Lewis Cass.....	1	950.00
<i>Coast and Geodetic Survey.</i>		
Salaries.....	13	184,475.39
Party expenses.....	82	222,490.32
Transcontinental work.....	4	2,550.41
Points for State surveys.....	2	104.36
Repairs of vessels.....	4	22,676.40
Publishing observations.....	3	5,170.00
General expenses.....	8	40,036.37
<i>Revenue-Cutter Service.</i>		
Expenses, Revenue-Cutter Service.....	485	840,697.53
Revenue vessels for South Atlantic coast.....	5	63,115.37
Revenue steamer for Southern coast.....	2	42.11
<i>Life-Saving Service.</i>		
Life-Saving Service.....	170	595,903.55
Establishing life-saving stations.....	27	44,447.25
<i>Light-House Establishment.</i>		
Salaries, keepers of light-houses.....	52	424,245.39
Supplies of light-houses.....	132	279,185.74
Repairs of light-houses.....	57	156,581.61
Expenses of light-vessels.....	44	188,248.61
Expenses of buoyage.....	113	309,018.24
Expenses of fog-signals.....	25	24,730.97
Inspecting lights.....	10	1,017.52
Lighting and buoyage of rivers.....	39	54,269.67
Construction of light-stations, ships, and tenders.....	125	335,612.00
Miscellaneous light-house accounts.....	38	17,078.39
<i>Public buildings.</i>		
Treasury Building, Washington, D. C., repairs.....	23	12,594.76
Treasury Building, Washington, D. C., improving sanitary condition.....	10	3,839.28
Treasury Building, Washington, D. C., silver vaults.....	2	1,152.61
Smithsonian Institution Building, repairs.....	9	4,466.96
Construction of court-houses, custom-houses, post-offices, etc.....	892	3,259,924.07
Construction of marine hospitals, mint buildings, etc.....	37	34,549.36
Repairs and preservation of public buildings.....	29	137,063.18
Store-house, Government Printing Office.....	2	301.06

DISBURSEMENTS—Continued.

Accounts adjusted.	No. of accounts.	Amount.
PUBLIC DEBT (PERMANENT)—continued.		
<i>Independent Treasury.</i>		
Salaries:		
Office of assistant treasurer, Baltimore, Md.	12	\$21,598.10
Office of assistant treasurer, Boston, Mass.	4	36,804.30
Office of assistant treasurer, Chicago, Ill.	4	24,842.65
Office of assistant treasurer, Cincinnati, Ohio	4	16,560.09
Office of assistant treasurer, New Orleans, La.	4	17,004.75
Office of assistant treasurer, New York, N. Y.	4	173,569.03
Office of assistant treasurer, Philadelphia, Pa.	4	36,487.92
Office of assistant treasurer, St. Louis, Mo.	4	16,828.00
Office of assistant treasurer, San Francisco, Cal.	4	27,128.00
Special agents, Independent Treasury	10	5,197.86
Contingent expenses, Independent Treasury	217	93,697.58
Treasurer's general account of receipts and expenditures.	3	333,123,837.24
Credit in account of U. S. Treasurer	1	24,016.43
Paper for checks and drafts, Independent Treasury	7	7,900.48
<i>Mints and assay offices.</i>		
Salaries, office of Director of the Mint.	5	28,152.00
Contingent expenses, office of Director of the Mint	94	4,301.15
Freight on bullion and coin	22	8,076.84
Salaries, wages, and contingent expenses of United States mints and assay offices	304	1,113,732.65
Gold and silver bullion	21	91,725,291.32
Coinage of the standard silver dollar	51	184,054.32
Transportation of minor coins	5	928.75
<i>Government in the Territories.</i>		
Salaries of governors, etc.:		
Territory of Alaska	64	22,544.01
Territory of Arizona	43	13,005.45
Territory of Dakota	87	27,016.20
Territory of Idaho	28	11,443.79
Territory of Montana	56	15,917.94
Territory of New Mexico	66	17,176.25
Territory of Utah	47	14,954.74
Territory of Washington	51	15,029.28
Territory of Wyoming	42	13,012.59
Legislative expenses.	41	143,396.68
Contingent expenses.	31	8,426.03
Compensation Utah Commission	60	25,000.00
Contingent expenses Utah Commission	9	7,573.81
Compensation and expenses, officers of election, Utah	8	24,695.56
<i>District of Columbia.</i>		
National Temperance Home	3	1,875.00
Central Dispensary and Emergency Hospital building	1	12,250.00
German Orphan Asylum Association, building	1	5,000.00
Washington Hospital for Foundlings	1	6,999.60
Washington Hospital for Foundlings, building	1	3,500.00
Improvements and repairs	30	617,914.13
Constructing, repairing, and maintaining bridges	22	15,758.22
Washington Aqueduct	4	168,641.18
Washington Asylum (support)	22	52,373.57
Payment of referees, Court of Claims	1	850.00
Building, House of the Good Shepherd	1	8,000.00
Building, St. Rose Industrial School, District of Columbia	1	5,000.00
Hospital for the Insane	13	84,770.50
Transportation of paupers and prisoners	24	2,271.67
Reform School	6	39,161.50
Reform School buildings	9	42,609.46
Columbia Hospital for Women, etc.	5	16,742.03
Columbia Hospital for Women, building	1	2,400.00
Children's Hospital	4	4,723.39
St. Ann's Infant Asylum	4	5,565.23
Industrial Home School	5	11,258.82
National Association for Colored Women and Children	4	8,292.14
Women's Christian Association	5	4,324.53
St. John's Church Orphanage	3	945.10
Building, St. John's Church Orphanage	1	3,000.00
National Homeopathic Hospital Association	1	3,000.00
Relief of the poor	22	10,662.05
Salaries and contingent expenses, District offices.	62	152,959.23
Public schools	36	586,255.53
Building and grounds, public schools	24	264,770.11
Metropolitan Police	20	247,182.15

DISBURSEMENTS—Continued.

Accounts adjusted.	No. of accounts.	Amount.
PUBLIC DEBT (PERMANENT)—continued.		
<i>District of Columbia—Continued.</i>		
Buildings, Metropolitan Police	11	\$18,647.86
Fire department	33	127,775.19
Buildings, fire department	11	11,877.60
Telegraph and telephone service	20	14,597.51
Health department	27	39,797.77
Courts	26	14,804.80
Judgments	4	142.15
Streets	34	219,888.48
Interest and sinking fund	21	1,744,758.06
Contingent and miscellaneous expenses	59	15,225.60
Water department	30	116,110.22
Guaranty fund	13	47,417.22
Expenses of assessing real property	9	2,013.32
Permit work	6	78,777.54
Writs of lunacy	6	868.28
Emergency fund	11	625.02
Deficiency in sale of bonds retained from contractors	7	1,065.95
Completion of sewerage system	6	56,414.98
Refunding water rents and taxes	14	1,067.99
Refunding taxes	12	4,584.34
Redemption of sewer certificates	2	110.00
Redemption of tax-lien certificates	13	413.48
Redemption of assessment certificates	11	107.34
Washington redemption fund	14	2,075.09
Washington special tax fund	15	9,895.72
Firemen's relief fund	13	1,265.00
Police relief fund	13	5,718.48
Purchase and reconstruction of Aqueduct Bridge	21	122,327.38
Bridge across Eastern Branch of Potomac River	22	61,072.28
Bridge across Rock Creek	11	25,764.35
Miscellaneous accounts	9	150.00
WAR DEPARTMENT.		
Salaries:		
Office of Secretary	4	110,175.36
Office of Adjutant-General	7	702,452.38
Office of Inspector-General	4	3,720.00
Office of Military Justice	6	12,767.40
Signal Office	5	95,634.74
Office of Quartermaster-General	6	154,212.86
Compensation and expenses of agents, Quartermaster's Department	2	258.70
Salaries:		
Office of Commissary General	5	42,515.67
Office of Surgeon-General	7	520,175.76
Office of Paymaster-General	5	53,797.42
Office of Chief of Ordnance	5	44,643.58
Office of Chief of Engineers	5	23,182.84
Office of publication of Records of the Rebellion	5	25,876.26
Stationery	7	30,784.82
Rent of building	5	10,106.82
Contingent expenses, War Department	9	61,083.14
Salaries of employes, public buildings and grounds, under Chief of Engineers	12	40,831.71
Postage to Postal-Union countries	3	1,320.00
<i>Public buildings and grounds.</i>		
Buildings and grounds, Signal Office	11	33,980.86
Improvement and care of public grounds	13	61,696.65
Repairs, fuel, etc., Executive Mansion	12	20,412.87
Lighting, etc., Executive Mansion	12	12,349.97
Repairs to water-pipes and fire-plugs	12	1,601.94
Telegraph to connect the Capitol, Departments, and Government Printing Office	12	22,332.90
Contingent expenses	12	352.28
<i>War, civil, miscellaneous.</i>		
Salaries, office of superintendent State, War, and Navy Department Building	5	111,621.96
Fuel, lights, etc., State, War, and Navy Department Building	5	40,732.75
Furniture, State, War, and Navy Department Building	5	34,569.61
Building for State, War, and Navy Department	7	46,687.93
Building for Army Medical Museum and Library	18	9,034.85
Completion of the Washington Monument	14	58,920.14
Care and maintenance of the Washington Monument	6	5,307.11
Increasing the water-supply of Washington, D. C.	20	253,171.44

DISBURSEMENTS—Continued.

Accounts adjusted.	No. of accounts.	Amount.
WAR DEPARTMENT—continued.		
<i>Waa, civil, miscellaneous—Continued.</i>		
Support and medical treatment of transient paupers.....	12	\$17,000.00
Maintenance of Garfield Hospital.....	4	10,004.74
Statue to the memory of General Lafayette and compatriots.....	2	1.20
Erection of fishways at Great Falls.....	5	888.50
NAVY DEPARTMENT.		
Salaries:		
Office of the Secretary.....	4	51,289.56
Bureau of Yards and Docks.....	4	11,251.60
Bureau of Equipment and Recruiting.....	4	13,508.45
Bureau of Navigation.....	4	9,687.82
Office of Naval Records of the Rebellion.....	4	4,377.04
Nautical Almanac Office.....	6	23,197.26
Hydrographic Office.....	4	45,426.01
Contingent and miscellaneous expenses, Hydrographic Office.....	8	45,179.13
Salaries, Naval Observatory.....	4	18,559.07
Contingent and miscellaneous expenses, Naval Observatory.....	7	7,734.48
Salaries:		
Bureau of Ordnance.....	4	10,189.12
Bureau of Construction and Repair.....	4	10,485.00
Bureau of Steam-Engineering.....	4	6,668.03
Bureau of Provisions and Clothing.....	4	24,365.21
Bureau of Medicine and Surgery.....	4	9,241.34
Office of Judge-Advocate-General, U. S. Navy.....	4	9,633.33
Library, Navy Department.....	9	2,806.25
Contingent expenses, Navy Department.....	7	11,709.17
DEPARTMENT OF THE INTERIOR.		
Salaries, office of the Secretary.....	4	162,088.40
Publishing the Biennial Register.....	2	1,641.93
Stationery.....	6	27,668.98
Library, Department of the Interior.....	6	442.50
Rent of buildings.....	3	15,983.26
Postage to Postal-Union countries.....	2	700.00
Contingent expenses, Department of the Interior.....	13	66,254.98
Salaries, General Land Office.....	5	364,902.00
Expenses of inspectors, General Land Office.....	4	3,975.55
Library, General Land Office.....	5	521.00
Maps of the United States.....	8	4,624.90
Salaries:		
Indian Office.....	7	67,764.19
Pension Office.....	7	1,325,581.20
Investigation of pension cases, Pension Office.....	223	294,790.13
Salaries, special examiners, Pension Office.....	6	148,931.15
Investigation of pension cases, special examiners, Pension Office.....	137	177,904.81
Salaries:		
Patent Office.....	7	477,810.89
Bureau of Education.....	5	33,677.30
Library, Bureau of Education.....	4	1,411.75
Distributing documents, Bureau of Education.....	4	1,850.93
Collecting statistics, Bureau of Education.....	6	2,530.82
Salaries, office of Commissioner of Railroads.....	3	10,815.00
Expenses, special land inspectors.....	13	1,889.26
Traveling expenses, office of Commissioner of Railroads.....	4	987.96
Salaries:		
Office of Architect of Capitol.....	3	14,193.00
Office of Geological Survey.....	4	34,094.25
Contingent expenses, Land Office.....	2	856.50
<i>Public buildings and grounds.</i>		
Repairs of building, Department of the Interior.....	5	3,964.16
Annual repairs of the Capitol.....	5	24,687.29
Improving the Capitol grounds.....	7	21,206.56
Lighting the Capitol and grounds.....	8	37,408.02
Capitol terraces.....	3	150,108.24
Stable and carpenter shop, House of Representatives.....	4	397.83
Boiler-vaults and boiler, Senate.....	1	
Ventilation, House of Representatives.....	2	567.00
Fire-proof building for Pension Office.....	2	541.19
Additional accommodations, Government Hospital for the Insane.....	16	42,083.57
Building and grounds, Howard University.....	4	4,461.97
Building for Library of Congress, construction.....	20	163,541.92
Electric-light plant, Senate.....	2	376.35
Elevator, Senate.....	2	673.67
Elevator, House of Representatives.....	3	536.15

DISBURSEMENTS—Continued.

Accounts adjusted.	No. of accounts.	Amount.
DEPARTMENT OF THE INTERIOR—continued.		
<i>Public buildings and grounds—Continued.</i>		
Senate stable and engine-house.....	1	\$56.00
Protecting paintings in the Rotunda of the Capitol.....	2	390.00
Reservoir for drinking-water in the Capitol.....	2	1,202.37
<i>Beneficiaries.</i>		
Current expenses:		
Government Hospital for the Insane.....	14	320,187.42
Columbia Institution for the Deaf and Dumb.....	6	67,797.02
Howard University.....	6	21,487.54
Support of Freedmen's Hospital and Asylum.....	5	24,479.82
Education of feeble-minded children.....	1	2,337.50
Maryland Institution for the Instruction of the Blind (permanent).....	4	4,925.00
Industrial Christian Home, Utah.....	11	51,735.71
<i>Interior—Miscellaneous.</i>		
Investigation of affairs of bonded Pacific railroads.....	23	10,925.14
<i>Public lands service.</i>		
Depredations on public timber.....	7	66,036.33
Protecting public lands.....	7	97,379.61
Settlement of claims for swamp lands, etc.....	6	15,377.21
Reproducing plats of surveys, General Land Office.....	6	1,122.00
Transcripts of records and plats.....	4	10,160.17
Preservation of abandoned military reservations.....	1	274.83
<i>Surveying public lands.</i>		
Surveying the public lands.....	5	20,689.50
Geological survey.....	178	451,832.42
Protection and improvement of Hot Springs, Ark.....	3	5,182.90
Revenues Yellowstone National Park.....	3	25.57
<i>Indian affairs—Miscellaneous.</i>		
Education of children in Alaska.....	7	31,120.73
Interstate Commerce Commission.....	83	131,144.26
Storage for National Board of Health.....	1	1,004.00
DEPARTMENT OF LABOR.		
Salaries.....	6	81,046.35
Library.....	7	726.77
Stationery.....	4	1,005.88
Postage.....	3	200.00
Rent.....	4	3,333.34
Statistics of marriage and divorce.....	7	7,682.83
Miscellaneous expenses.....	85	62,733.94
Contingent expenses.....	4	4,334.99
POST-OFFICE DEPARTMENT.		
Salaries.....	8	717,373.90
Deficiency in the postal revenues.....	6	3,870,639.12
DEPARTMENT OF AGRICULTURE.		
Salaries.....	9	164,579.51
Salaries and expenses, Bureau of Animal Industry.....	36	576,851.16
Quarantine stations for neat cattle.....	9	9,865.15
Collecting agricultural statistics.....	8	68,203.36
Purchase and distribution of valuable seeds.....	10	114,648.17
Experimental garden.....	9	24,457.67
Laboratory.....	14	26,676.51
Museum.....	7	989.32
Library.....	10	1,718.37
Experiments in the manufacture of sugar.....	15	48,207.82
Botanical investigations and experiments.....	13	15,438.84
Pomological information.....	10	3,344.39
Investigating the adulteration of food.....	11	883.15
Investigations in ornithology and mammalogy.....	16	5,169.58
Agriculture experiment stations.....	203	725,957.98
Furniture, etc.....	8	6,694.71
Investigating history, etc., of insects.....	18	18,623.85
Report on forestry.....	9	6,916.76
Silk-culture.....	13	26,646.82
Postage.....	6	3,015.00
Contingent expenses.....	9	15,664.90
Improvement of grounds.....	1	740.25
Agricultural maps and charts.....	4	353.00

REPORT ON THE FINANCES.

DISBURSEMENTS—Continued.

Accounts adjusted.	No. of accounts.	Amount.
DEPARTMENT OF JUSTICE.		
Salaries.....	4	\$129,096.46
Contingent expenses:		
Furniture and repairs.....	6	577.90
Books for Department Library.....	6	2,116.07
Books for office of Solicitor.....	6	826.45
Stationery.....	9	1,452.23
Miscellaneous items.....	10	8,237.48
Transportation.....	6	351.75
Building.....	7	2,581.33
<i>Miscellaneous.</i>		
Salary, warden of jail, District of Columbia.....	4	1,651.76
Expenses of Territorial courts in Utah.....	73	68,018.83
Salaries of employes, court-house, Washington, D. C.....	4	11,760.00
Prosecution of crimes in Utah.....	1	1,794.50
Defense in French spoliation claims.....	5	4,453.13
Repairs to court-house, Washington, D. C.....	3	854.15
Defending suits in claims against the United States.....	7	9,090.41
Punishing violations of intercourse acts and frands.....	17	3,225.93
Prosecution of crimes.....	33	27,002.22
Prosecution and collection of claims.....	1	50.00
Judicial expenses in Alaska.....	16	1,666.49
Funeral expenses of Chief Justice Waite.....	2	5,000.00
JUDICIAL.		
Salaries:		
Justices, etc., Supreme Court.....	189	99,694.83
Circuit judges.....	120	60,000.00
District judges.....	690	208,738.39
Retired judges.....	109	43,788.50
District attorneys.....	241	16,646.78
Regular assistant district attorneys.....	218	75,217.59
District marshals.....	195	11,027.84
Justice and judges supreme court District of Columbia.....	70	23,899.96
Salary and expenses supreme court reporter (permanent).....	4	7,050.00
<i>United States courts.</i>		
Fees and expenses of marshals.....	673	984,525.60
Pay of special deputy marshals at elections.....	11	77,645.00
Fees of district attorneys.....	502	310,123.67
Pay of assistant attorneys.....	193	74,439.52
Fees of clerks.....	750	264,041.82
Fees of commissioners.....	1,603	167,011.32
Fees of jurors.....	552	670,125.73
Fees of witnesses.....	868	1,209,798.20
Support of prisoners.....	529	484,751.75
Rent of court-rooms.....	246	65,382.66
Miscellaneous expenses.....	557	196,343.13
Fees of supervisors of elections.....	80	178,666.47
Judicial emoluments.....	183	896,722.98
Fines, etc., district court, Alaska.....	1	10,302.37
Pay of bailiffs.....	470	186,270.35
Support of convicts.....	13	17,103.34
Total disbursements.....	27,200	867,577,102.75
Grand total receipts and disbursements.....	29,468	1,670,619,725.36

Number of certificates recorded.....	10,708
Number of letters press copied.....	2,808
Number of powers of attorney for collection of interest on the public debt examined, registered, and filed.....	2,685
Requisitions answered.....	2,272
Accounts, letters, etc., received and entered.....	35,801
Number of references to other offices.....	1,001
Number of powers of attorney entered and referred.....	474
Number of acknowledgments.....	6,744
Number of letters written.....	3,146
Number of warrants received and entered.....	1,546

SUMMARY STATEMENT OF THE WORK OF THE OFFICE AS SHOWN BY THE REPORTS
OF THE VARIOUS DIVISIONS.

CUSTOMS DIVISION.

[Audits the Accounts of Collectors of Customs for Receipts of Customs Revenue, and Disbursements for the Expenses of Collecting the same, and also including Accounts of Collectors, for Receipts and Disbursements in connection with the Revenue-Cutter, Fines, Light-House, and Marine-Hospital Services, with Accounts for Official Emoluments, Debentures, Refunds of Duties, Sales of Old Materials, and Miscellaneous Disbursements.]

	No. of accounts.	Amount.
Receipts.....	2, 164	\$216, 066, 361. 28
Disbursements	5, 964	14, 906, 973. 27
Total	8, 128	230, 973, 334. 55

Accounts on hand July 1, 1888	1, 883
Accounts received.....	8, 773
Accounts audited.....	8, 128
Accounts on hand June 30, 1889.....	2, 528
Number of clerks in division	14

JUDICIARY DIVISION.

[Audits the Accounts of District Attorneys, Marshals, Clerks, and Commissioners, Rents, and Miscellaneous Court Accounts.]

	No. of accounts.	Amount.
Disbursements	7, 326	\$5, 887, 811. 27

Accounts on hand July 1, 1888.....	100
Accounts received.....	7, 280
Accounts audited.....	7, 326
Accounts on hand June 30, 1889.....	54
Number of clerks in division	7

PUBLIC DEBT DIVISION.

[Audits all Accounts for Payment of Interest on the Public Debt, both Registered Stock and Coupon Bonds, Interest on District of Columbia Bonds, Pacific Railroad Bonds, Louisville and Portland Canal Bonds, Navy Pension Fund, Redemption of United States and District of Columbia Bonds, Redemption of Coin and Currency Certificates, Old Notes and Bounty Scrip, and Accounts for Notes and Fractional Currency destroyed.]

	No. of accounts.	Amount.
Interest accounts.....	436	\$37, 572, 386. 81
Redemption accounts—called bonds.....	20	95, 741, 306. 74
Redemption accounts—sinking fund.....	7	47, 794, 193. 14
District of Columbia—sinking fund.....	6	670, 099. 94
Miscellaneous United States securities.....	73	33, 448, 253. 14
Accounts of destroyed notes, etc.....	50	159, 341, 478. 10
Total.....	592	374, 567, 717. 87

Accounts on hand July 1, 1888.....	644
Accounts received.....	592
Accounts audited.....	52
Accounts on hand June 30, 1889.....	8
Number of clerks in division	

MISCELLANEOUS DIVISION.

[Audits Accounts of Mints and Assay Offices, District of Columbia, Construction of Public Buildings, United States Treasurer, Salaries and Contingent Expenses Executive Departments, Life-Saving Service, Public Printing and Binding, Senate and House of Representatives, Light-House Establishment, Bureau of Engraving and Printing, Territorial and Judicial, Outstanding Liabilities, Bonded and Land-Grant Railroads, Coast and Geodetic and Geological Surveys, Independent Treasury, Marine Hospital, Congressional Library, Judgments of the Court of Claims, Postal Requisitions, Steam-boat Inspection Service, Hospitals for the Insane and Deaf and Dumb, and all other charitable institutions, and a vast number of miscellaneous accounts.]

	N. of accounts.	Amount.
Receipts	104	\$586, 976, 261. 33
Disbursements	12, 323	471, 001, 333. 12
Total	12, 429	1, 057, 977, 594. 45

Accounts on hand July 1, 1888	751
Accounts received	13, 190
Accounts audited	12, 429
Accounts on hand June 30, 1889	1, 512
Number of clerks in division	14

WAREHOUSE AND BANK DIVISION.

	No. of accounts.	Amount.
Disbursements	995	\$1, 213, 267. 22

STATEMENT OF TRANSACTIONS IN BONDED MERCHANDISE, AS SHOWN BY ACCOUNTS
ADJUSTED DURING THE FISCAL YEAR ENDING JUNE 30, 1889.

	No. of accounts.	Amount.
Number of accounts adjusted	978	
Number of accounts, of "No transactions," received, examined, and referred	590	
Balance of duties on merchandise in warehouse per last report		\$19, 015, 945. 74
Duties on merchandise warehoused		78, 182, 351. 16
Duties on merchandise rewarehoused		1, 815, 273. 87
Duties on merchandise constructively warehoused		26, 415, 797. 69
Increased and additional duties, etc		1, 996, 061. 59
Total		127, 425, 430. 05

Contra.

Duties on merchandise withdrawn for consumption	77, 850, 629. 49
Duties on merchandise withdrawn for transportation	2, 717, 232. 55
Duties on merchandise withdrawn for exportation	27, 286, 903. 25
Allowances for deficiencies, damages, etc.	3, 268, 706. 57
Duties on withdrawals for construction and repair of vessels	19, 866. 10
Duties on bonds delivered to district attorneys for prosecution	3, 931. 89
Balance of duties on merchandise in warehouse	16, 278, 160. 20
Total	127, 425, 430. 05

Number of accounts on hand July 1, 1888	4
Number of accounts received	984
Number of accounts audited	978
Number of accounts on hand June 30, 1889	10
Number of judgments on hand June 30, 1889	25
Number of clerks in division	5

COMPARATIVE STATEMENT, BY FISCAL YEARS, OF TRANSACTIONS IN THE FIRST AUDITOR'S OFFICE FROM 1861 TO 1889, INCLUSIVE.

Fiscal years.	Number of accounts examined and adjusted.			Amount.			Number of certificates recorded.	Number of letters written.	Number of powers of attorney filed.
	Receipts.	Disbursements.	Total.	Receipts.	Disbursements.	Total amount.			
1861	1,744	7,461	9,205	\$40,032,704.03	\$201,860,753.25	\$241,893,457.28	7,249	727	.....
1862	1,477	7,906	9,383	47,225,611.94	352,564,687.88	399,790,299.82	7,997	1,065	.....
1863	1,407	8,543	9,950	67,417,405.95	890,917,695.77	958,335,101.72	7,436	1,339	.....
1864	1,342	9,560	10,902	81,540,726.80	1,447,668,825.90	1,529,209,552.70	7,580	1,316	1,646
1865	1,972	10,520	12,492	90,763,635.52	1,755,151,626.75	1,845,915,262.27	8,524	1,824	2,424
1866	2,122	13,329	15,451	221,445,243.71	1,972,713,889.06	2,194,159,132.77	12,635	1,909	2,326
1867	2,055	10,812	12,867	218,884,931.81	2,339,633,571.08	2,558,518,502.89	10,823	1,735	2,973
1868	2,364	11,396	13,760	213,497,955.23	1,949,304,257.09	2,164,802,212.32	10,160	1,737	5,022
1869	2,547	13,352	15,899	231,762,318.23	1,808,644,481.50	2,040,406,799.73	10,859	1,900	4,295
1870	2,441	12,630	15,071	240,196,298.97	1,344,512,789.41	1,584,709,088.38	10,572	2,395	7,690
1871	2,864	14,101	16,965	239,338,078.13	1,773,277,492.08	2,012,615,570.21	11,426	2,239	6,856
1872	4,511	15,293	19,804	912,200,147.78	1,339,778,632.45	2,251,978,780.23	12,900	2,356	5,672
1873	5,522	14,474	19,996	1,202,869,370.18	1,416,193,007.42	2,619,062,377.60	12,433	2,339	5,138
1874	6,586	17,237	23,823	875,692,671.71	1,283,786,750.33	2,159,479,422.04	13,766	1,905	5,362
1875	7,065	17,994	25,059	1,144,322,298.80	1,491,427,101.07	2,635,747,399.87	12,860	2,282	4,149
1876	6,615	16,847	23,462	1,139,847,330.52	1,746,678,602.58	2,886,525,933.10	12,163	2,048	2,948
1877	7,016	17,544	24,560	696,493,659.51	986,401,191.96	1,682,894,851.57	13,059	2,055	4,505
1878	7,038	16,381	23,419	959,020,393.82	1,287,812,745.00	2,246,833,138.82	12,729	2,473	4,626
1879	7,207	17,618	24,825	917,547,049.73	1,147,581,192.79	2,065,128,242.52	13,824	3,219	5,891
1880	7,035	20,046	27,081	1,206,298,429.71	1,893,413,941.53	3,099,712,371.24	13,768	3,443	8,891
1881	6,814	20,308	27,122	862,066,081.94	1,016,464,134.81	1,878,530,216.75	15,396	3,857	3,539
1882	7,193	20,802	27,995	973,657,471.39	1,025,640,807.75	1,999,298,279.14	15,179	4,501	3,568
1883	8,149	22,950	31,099	828,360,880.42	1,361,099,615.73	2,189,460,496.15	18,871	5,248	3,200
1884	8,008	22,705	31,313	956,377,944.94	1,126,835,531.67	2,083,213,476.61	20,106	5,381	2,339
1885	6,342	23,632	29,974	1,089,208,286.68	1,152,493,050.55	2,241,701,337.23	10,985	5,295	2,125
1886	4,834	24,206	29,040	898,990,194.10	916,703,292.09	1,815,693,483.19	19,987	8,591	2,643
1887	3,365	27,930	31,315	1,053,299,015.66	1,284,471,593.23	2,337,770,608.89	21,606	4,571	3,072
1888	2,733	28,653	31,391	901,181,435.09	1,036,725,563.22	1,931,906,998.31	21,464	4,263	3,106
1889	2,268	27,200	29,468	803,042,622.61	867,577,102.75	1,670,619,725.36	10,708	3,146	2,685

FIRST AUDITOR.

The foregoing is a condensed summary of the business transacted in this office during the last fiscal year.

The tabulated statement shows that since 1860 there has been a great and steady increase in the amount of work performed in this office.

A comparison of the work performed, with the clerical force employed, will show that the latter has by no means kept pace with the former. I am satisfied that in order to properly transact the current and increasing work of this office, there should be an increase in the clerical force of one additional chief of division and one clerk each, of classes 1 and 2, respectively, as recommended by me in my communication addressed to you on the 1st ultimo, to which your special attention is again invited. As the Bureau was under my charge but three weeks of the time covered by the above report, I will make no recommendations at present other than that above indicated.

From my short acquaintance with the office, formed during the past four months, I am pleased to say that, generally speaking, its personnel is composed of competent and efficient clerks and employes.

Yours, with great respect,

GEO. P. FISHER,
First Auditor.

Hon. WILLIAM WINDOM,
Secretary of the Treasury.

(No. 10.)

REPORT OF THE SECOND AUDITOR.

TREASURY DEPARTMENT,
SECOND AUDITOR'S OFFICE,
Washington, D. C., October 30, 1889.

SIR: In compliance with section 283, Revised Statutes, and your request of August 10, 1889, I have the honor to submit a statement of the application of moneys appropriated for the Indian service and for those branches of the military service the accounts of which are adjusted by the Second Auditor, a report of the work performed during the fiscal year 1889, and a statement showing the condition of public business at the close of said year.

BOOK-KEEPERS' DIVISION.

The application of moneys appropriated for the Indian service, the Commanding General's office, the Adjutant-General's Department, the Medical Department, Pay Department, Ordnance Department, Soldiers' Home, National Home for Disabled Volunteer Soldiers, Artillery School at Fortress Monroe, publication of Official Records of the War of the Rebellion, contingencies of the military establishment, etc., is indicated by the subjoined tabular statements of amounts drawn from the Treasury on requisitions of the Secretary of War and Secretary of the Interior, repayments of unexpended balances, and aggregate balances remaining in the Treasury on June 30, 1889.

Appropriations.	Drafts.	Repayments.
<i>Appropriations for the War Department.</i>		
Ammunition for morning and evening guns	\$1,344.62	.....
Appliances for disabled soldiers	1,500.00	239.70
Armament of fortifications	187,015.46	.....
Arming and equipping the militia	303,217.24	4,054.49
Army gun factory, Watervliet Arsenal, West Troy, N. Y.	32,946.00	.....
Army medical museum	5,404.04	.....
Artificial limbs	195,608.02	4,815.91
Artillery School, Fortress Monroe, Va.	10,000.00	5,022.88
Artillery targets	5,000.00	.....
Augusta Arsenal, Augusta, Ga.	5,000.00	.....
Benicia Arsenal, Benicia, Cal.	16,000.00	.....
Bounty to volunteers and their widows and legal heirs	551,559.69	5,924.14
Bounty under act of July 28, 1866	103,377.66	3,044.19
Columbia Arsenal, Columbia, Tenn.	2,400.00	.....
Contingencies of the Adjutant-General's Department.	2,000.00	1.00
Contingencies of the Army	23,834.97	3,060.37
Expenses of the Commanding General's office	1,200.00	.....
FI 89—33		513

Appropriations.	Drafts.	Repayments.
<i>Appropriations for the War Department—Continued.</i>		
Expenses of military convicts	\$3,862.69	
Expenses of recruiting	101,804.70	\$748.99
Kennebec Arsenal, Augusta, Me.	4,000.00	
Library, Surgeon General's office ..	9,666.66	
Maintenance of Army and Navy Hospital, Hot Springs, Ark.	1,656.33	335.02
Manufacture of arms	412,599.28	26,404.27
Medical and Hospital Department ..	228,958.80	500.08
Ordnance material, proceeds of sales ..	68,130.59	2,705.33
Ordnance, ordnance stores and supplies ..	360,131.03	5,670.82
Ordnance service	80,465.76	470.86
Pay, etc., of the Army	13,037,666.58	283,861.65
Pay of the Military Academy	205,000.00	356.56
Pay of two and three year volunteers ..	530,810.40	6,180.23
Powder Depot, Dover, N. J.	8,767.88	
Proving-ground, Sandy Hook, New Jersey ..	2,006.00	
Publication of Official Records of the War of the Rebellion ..	38,946.84	
Relief of sundry persons	35,741.10	
Repairs of arsenals	50,010.69	12.82
Rock Island Arsenal, Rock Island, Ill.	144,030.00	
Rock Island Bridge, Rock Island, Ill.	12,049.16	
Seacoast batteries for instruction of militia ..	8,533.42	
Signal Service, medical department ..	2,665.39	34.30
Signal Service, pay	197,000.00	4,386.52
Soldiers' Home, interest account ..	53,743.62	
Soldiers' Home, permanent fund ..	183,240.00	
Springfield Arsenal, Springfield, Mass.	100,000.00	
Support of National Home for Disabled Volunteer Soldiers ..	2,388,944.62	
Support of Soldiers' Home	560,396.81	2,989.67
Testing-machine	10,000.00	686.34
Trusses for disabled soldiers	5,000.00	
Watervliet Arsenal, West Troy, N. Y.	68,308.00	
Miscellaneous items	1,778.74	1,285.06
Total drafts and payments on account of War Department appropriations ..	20,365,316.79	362,791.20
<i>Appropriations for the Indian service.</i>		
Buildings at agencies and repairs	30,532.23	2,743.08
Civilization fund	350.00	149.12
Commissions to negotiate with various Indian tribes ..	20,000.00	
Contingencies of the Indian Department ..	44,684.62	5,357.50
Ditches and reservoirs for Navajoes ..	2,464.13	4,662.97
Expenses of Board of Indian Commissioners ..	3,000.00	
Fulfilling treaties with various Indian tribes ..	852,544.21	56,923.38
Gratuity to certain Ute Indians	8,000.30	
Homesteads for Indians	146.95	579.43
Incidental expenses of the Indian service ..	127,833.01	11,826.63
Indian moneys, proceeds of labor	39,993.11	695.31
Interest on trust funds, etc.	771,321.25	37,973.91
Investigating Indian depredation claims ..	22,446.28	753.28
Irrigating ditches, Indian reservations ..	6,236.58	499.57
Maintenance and education of Adelaide and Julia German ..	125.00	
Negotiating with various Indian tribes ..	24,000.00	3,536.04
New allotments under act of February 8, 1887 ..	8,240.58	
Pay of Indian agents, interpreters, farmers, inspectors, police, and school superintendent ..	273,753.96	6,584.59
Payment to North Carolina Cherokees and other Indians ..	757,515.50	
Proceeds of Sioux reservations in Minnesota and Dakota ..	47,013.50	3,759.10
Relief of destitute Indians	12,342.51	2.00
Relief of sundry persons	36,786.08	
School buildings, support of schools, etc.	1,258,912.44	31,670.17
Support of various Indian tribes and bands ..	2,328,460.53	49,432.37
Surveying, appraising, and allotting Indian lands ..	43,801.61	1,952.56
Telegraphing and purchase of Indian supplies ..	56,386.93	3,474.81
Transportation of Indian supplies	273,658.93	15,314.60
Traveling expenses of Indian inspectors and school superintendent ..	7,240.89	1,020.73
Unfinished allotments under act of February 8, 1887 ..	8,127.82	306.32
Vaccination of Indians	743.62	10.00
Miscellaneous items	65,265.68	798.28
Total drafts and repayments on account of the Indian service ..	7,131,988.25	240,225.75

GENERAL BALANCE-SHEET OF APPROPRIATIONS.

	War.	Indian.
DEBIT.		
To amount withdrawn from the Treasury July 1, 1888, to June 30, 1889.....	\$20, 365, 316. 79	\$7, 131, 988. 25
To amount of transfer warrants issued to adjust appropriations.....	273, 839. 50	48, 666. 44
To unexpended balances carried to surplus fund	605, 550. 16	246, 271. 18
To aggregate amount of balances remaining to the credit of all appropriations June 30, 1889	8, 325, 998. 24	22, 242, 613. 52
Total	29, 570, 704. 69	29, 669, 539. 39
CREDIT.		
By balances on hand July 1, 1888.....	4, 071, 635. 49	18, 119, 950. 07
By amount of repayments during the year	362, 791. 20	240, 225. 75
By amount of counter-warrants issued to adjust appropriations	279, 385. 92	48, 666. 44
By amount of appropriation warrants issued during the year	24, 856, 892. 08	11, 260, 697. 13
Total	29, 570, 704. 69	29, 669, 539. 39

The miscellaneous work of the book-keepers' division consisted of:

Requisitions registered, journalized, and posted	5, 333
Settlements recorded, journalized, and posted	3, 726
Settlements made in the division, chiefly to adjust appropriations and close accounts	184
Certificates of deposit listed and indexed	1, 055
Repay requisitions prepared for the War and Interior Departments	536
Appropriation warrants recorded and posted	53
Certificates of non-indebtedness issued in cases of officers and enlisted men	8, 679
Claims of legal representatives of deceased payees of checks examined and adjusted	81
Letters written	2, 577
Bonds of disbursing officers recorded	87

The amount drawn from the Treasury on settlements was \$291,029.73, including the following sums on Soldiers' Home account:

Withdrawn from the "permanent fund" of the Soldiers' Home and paid to the treasurer of said Home to meet current expenses (section 8, act March 3, 1883, 22 Stat., 565)	\$185, 240. 00
Interest on Soldiers' Home permanent fund (same act)	53, 743. 62

PAYMASTERS' DIVISION.

Number of accounts on hand July 1, 1888	130
Received from the Paymaster-General during the fiscal year 1889	458
Total to be accounted for	588
Number of accounts examined, stated, and transmitted to the Second Comptroller	396
On hand June 30, 1889	192

The records of 92 officers have been examined for the purpose of establishing the dates on which longevity pay accrued under acts of June 18, 1878, and February 24, 1881, and the decisions of the Supreme Court in the cases of *United States vs. Tyler* and *United States vs. Morton*.

The record of deposits by enlisted men, under the act of May 15, 1872, shows that 7,484 deposits were made since last report, amounting to \$367,725.80, and that 7,317 deposits, amounting to \$382,708.02, have been withdrawn, upon which the depositors received \$33,725.13 interest.

The amount involved in 396 paymasters' accounts and 169 miscellaneous settlements was \$12,799,939.47, as follows:

Amount disbursed by paymasters, as per audited accounts.....	\$12,686,073.62
Amount certified to be due the Soldiers' Home on account of contributions (12½ cents per month), fines, and forfeitures by sentences of courts-martial, etc.....	107,059.93
Amount transferred to the books of the Third Auditor's Office on account of subsistence and quartermaster's stores, transportation furnished soldiers on furlough, etc., also transfers on Second Auditor's books to adjust appropriations.....	1,246.87
Charges raised against officers for overpayment, erroneous musters, etc.....	200.42
Credits on account of overpayments refunded, and charges removed on satisfactory explanations.....	4,821.25
Payment of outstanding checks.....	537.38
Total.....	<u>12,799,939.47</u>

Applications for rehearing, under the rules adopted November 10, 1885, received and disposed of.....	9
Letters received.....	238
Letters written.....	966

ORDNANCE, MEDICAL, AND MISCELLANEOUS DIVISION.

Accounts and claims on hand July 1, 1888.....	349
Received during the year.....	1,217
Total.....	1,566
Audited during the year.....	1,275
On hand June 30, 1889.....	291

The amount involved in the 1,275 accounts and claims disposed of was \$3,424,374.14, as follows:

Ordnance, ordnance stores, etc., ordnance service, arming and equipping the militia, armament of fortifications, repairs of arsenals, and other appropriations of the Ordnance Department.....	\$1,905,580.85
Medical and Hospital Department, artificial limbs, Army Medical Museum, library Surgeon-General's Office, trusses and appliances for disabled soldiers, and other appropriations of the Medical Department.....	242,862.79
Contingencies of the Army, publication of official records of the War of the Rebellion, expenses of military convicts, expenses of the Commanding General's Office, contingencies of the Adjutant-General's Department, board on fortifications or other defenses, special acts of relief, artillery school at Fortress Monroe, etc.....	122,360.64
Expenses of recruiting, local bounty claims, etc.....	118,980.46
Support of National Home for Disabled Volunteer Soldiers.....	1,034,589.40
Total.....	<u>3,424,374.14</u>

Number of vouchers examined.....	18,128
Payments to officers recorded.....	42,837
Payments to officers reported to other divisions for use in settlement of claims.....	42,198
Letters written.....	16,616

Notwithstanding the fact that the time lost by clerks in this division on account of sickness, in excess of the leave of absence allowed by law, was 297 days (nearly equivalent to the loss of the services of one clerk for a year), the work has been kept up, there being fewer accounts and claims on hand unexamined on June 30 than at the close of any fiscal year since 1879.

INDIAN DIVISION.

	Money accounts.	Property accounts.	Claims.
On hand July 1, 1888	338	363	70
Received during year	923	709	4,000
Total	1,266	1,072	4,070
Audited and reported to the Second Comptroller.....	819	611	4,036
On hand June 30, 1889	447	461	34

Disbursements allowed on the examination of disbursing officers' accounts. \$1,609,199.31
 Amount of claims allowed 4,713,519.98

Total disbursements allowed 6,322,719.29

As the term "accounts" in the above table includes both the quarterly accounts rendered by disbursing officers and the "sets of explanations" filed by them for the purpose of securing the allowance of suspended items, the following analysis of the "accounts on hand" is added:

	Cash.		Property.		Total.
	Quarterly accounts.	Explanations.	Quarterly accounts.	Explanations.	
Under examination	52	18	56	17	143
Waiting examination	206	171	236	152	765
Total	258	189	292	169	908

Of the claims on hand 29 were in the hands of settling clerks, and the remaining 5 had been returned to the Indian Office by reason of some defect or incompleteness.

Fourteen transcripts of accounts have been furnished to the Solicitor of the Treasury through the Second Comptroller, in order that suits may be instituted for the recovery of balances due the United States amounting to \$36,045.91.

Letters written, 3,854; pages copied, 3,159.

This division adjusts the accounts of 128 disbursing officers, as follows: The Secretary of the Interior (trust-fund account), the governor of Alaska (who is a special disbursing agent), the superintendent of Indian schools, the secretary of the Board of Indian Commissioners, the superintendent of the New York warehouse, the physician to the Chippewas, 57 Indian agents, 5 Indian inspectors, 5 special Indian agents, 10 superintendents of industrial training schools, 9 special agents for specific purposes, 13 special agents investigating depredation claims, 16 special agents allotting lands in severalty to Indians, 5 disbursing clerks of special commissions, and 2 receiving and shipping clerks (at Rushville and Valentine, Neb.).

As all of these officers render money accounts and 75 of them render property accounts, it will be seen that there are on hand an average of only 2 quarterly cash accounts and 4 property accounts per officer. When it is considered that the force of this division is but little more than one-half of what it formerly was, and that the work has been for years increasing, both in quantity and complexity, this showing must

be regarded as creditable, especially as the settlement of claims has been brought quite up to date and the records have not been suffered to fall behind. It is regretted, however, that in some cases, owing to the smallness of the working force, the settlement of agents' accounts, particularly for some of the larger agencies, has fallen in arrears. There is urgent need of the services of additional clerks to keep settlements of all kinds up to date. On one point connected with property accounts legislation is desirable. Section 4 of the act of March 3, 1875 (18 Stat., 449), makes it the duty of Indian agents to distribute supplies to heads of families and not to heads of tribes or bands. At six of the larger agencies, however, the old system of distribution continues; the Indian Office alleging the impracticability of complying with the law. This office is compelled either to pass property accounts without regard to the law or to charge agents with the value of supplies issued to heads of tribes or bands, though the illegal issues are in accordance with instructions given by the Indian Office. It is suggested that Congress be asked to empower the Secretary of the Interior to make specific exceptions to the act of 1875 when the interests of the service require it.

In the examination of property accounts it was found that agents often sought to end their responsibility for articles of property by reporting them as lost or destroyed. The evidence relied upon consisted of affidavits taken before the agents, but as the agents were interested parties with questionable authority to administer oaths in such cases, and as the witnesses were mostly agency employes, evidence of this kind was not satisfactory, especially as large amounts were frequently involved. The matter was therefore brought to the attention of the Secretary of the Interior in June last, with a suggestion that in all cases of loss or destruction of property to any considerable amount an investigation should be made by an inspector and the facts reported to this office. In consequence of this suggestion the following regulation has been prescribed by the Commissioner of Indian Affairs and approved by the Secretary:

In the case of loss or destruction of property to any considerable amount by destruction by fire, storm, or otherwise, or by straying, theft, or death, the agent or superintendent, as the case may be, shall immediately report the facts to the Indian Office, in order that proper investigation may be made by an inspector, special agent, or otherwise, as may be directed, in order to fix responsibility for the loss.

The principal claims settled during the past year may be classified as follows:

Annuity goods and supplies, transportation, traveling expenses of Indian inspectors and others, advertising, telegraphing, support of schools, personal services, annuities, expenses of surveys, etc., and claims under special acts of relief. Those for supplies, transportation, and schools arose under 457 contracts, copies of which are filed in this office. There were also many open-market transactions to meet emergencies. There are 71 schools conducted under annual contracts. All goods and supplies are entered from the invoices on a set of books for the purpose of keeping record of the deliveries under contract. When these are made to a transportation contractor, the latter is charged with the items on a second set of books, and credited, on delivering the goods, etc., to an authorized agent, who, in his turn, is held responsible until the supplies are properly disposed of. In many cases the goods are delivered at a distance from the agency and wagoned thither by Indians, who are paid for their services by the agent. Thus three sets

of books are required to trace these supplies and hold the proper party responsible for damage or non-delivery. A fourth set is necessary to facilitate the examination of agents' property accounts; this set being kept by agencies, showing the consignments to and deliveries at each agency. These books are additional to the register of agents' accounts, claims' register, letter books, agents' journal, and numerous auxiliary books of record, and to be of any value must be kept up to date. Formerly, when no systematic record was made of the transportation and delivery of goods, thousands of packages were lost to the Government and no one held responsible. Now, out of nearly 200,000 packages purchased per year, there is not one that is not traced in its progress from seller to distributing agent, and any not duly accounted for are charged to the delinquent contractor or official and the value thereof promptly collected. The items cover all classes of supplies, from a paper of pins to a saw mill or a herd of cattle.

Another matter connected with the settlement of property accounts deserves mention. When an agent's "final account," that is, the account rendered by him to the date of his being relieved by his successor, or of the renewal of his official bond, has been examined, he is charged with the value of all articles not properly accounted for, the cost of the articles being ascertained from the original invoices, to which the cost of transportation is added. As in many instances the articles, frequently hundreds in number, have been on hand for years, the search for the original invoices involves great labor, especially as among things of like kind it is often impossible to distinguish between those bought at different dates. It has therefore been ordered that prices of articles not accounted for shall be charged at the contract rates current when the agent became chargeable. These prices are usually somewhat excessive, as nothing is allowed for wear and tear, but this method secures a measure of justice with the least waste of time and labor.

PAY AND BOUNTY DIVISION.

EXAMINING BRANCH.

Classes of claims.	Claims pending July 1, 1888.	New claims received.	Old claims revived.	Sent to settling branch.	Disallowed.	Referred elsewhere.	Claims pending June 30, 1889.
<i>White soldiers.</i>							
Commissioned officers.....	30,863	26,189	2,970	6,160	7,842	3,605	42,415
Enlisted men subsequent to April 19, 1861, arrears of pay, and all bounties.....							
Claims for pay prior to April 19, 1861.....							
Claims of laundresses, sutlers, tailors, etc..	49	15	1	3	4	31	27
<i>Colored soldiers.</i>							
Arrears of pay and bounty.....	11,462	1,755	421	609	519	82	12,428
Total.....	42,640	28,251	3,527	6,845	8,569	3,834	55,170

SETTLING BRANCH.

Classes of claims.	Claims pending July 1, 1888.	Received from examining branch.	Claims settled and allowed.	Disallowed.	Referred elsewhere.	Claims pending June 30, 1889.
<i>White soldiers.</i>						
Commissioned officers.....	600	6,160	6,111	104	27	518
Enlisted men, subsequent to April 19, 1861, arrears of pay, and all bounties.....						
Claims for pay prior to April 19, 1861.....						
Claims of laundresses, sutlers, tailors, etc.....						
<i>Colored soldiers.</i>						
Arrears of pay and bounty.....	53	609	467	13	20	162
Total.....	653	6,845	6,654	117	47	680

The amount involved in 6,654 claims audited and allowed was \$845,300.88. Number of letters written, 215,396. Number of vouchers examined in connection with the adjustment of claims, 286,196.

The accounts of 26,789 soldiers who deserted from the United States Army between April 13, 1861, and December 31, 1880, have been examined to ascertain how much accrued pay, etc., forfeited by their desertion, was due the Soldiers' Home under section 4818 Revised Statutes. The amount found due was \$487,166.44, showing an average forfeiture of \$18.18 per capita. As a matter of fact, however, 13,950 of the deserters—being more than one-half of the whole number whose cases were settled—either had nothing due when they absconded or had charges against them in excess of their arrears of pay.

An analysis of the 55,850 claims reported as on hand June 30, 1889, gives the following result:

Claims of officers of volunteers (1861 to 1865).....	14,175
Claims of enlisted men of volunteers (1861 to 1865).....	23,498
Claims of colored soldiers (1861 to 1865).....	12,590
Claims of officers of the Regular Army.....	183
Claims of enlisted men of the Regular Army.....	723
Claims of officers for additional longevity allowances under the acts of July 5, 1838, March 2, 1867, and July 15, 1870, and the recent decision of the Supreme Court in the case of the United States vs. Morton.....	953
Claims on account of services in the Mexican war.....	300
Claims of laundresses, tailors, etc.....	27
Claims for payment of lost certificates.....	33
Claims for additional allowances, for reopening of cases already settled, etc..	2,850
Claims of officers and enlisted men in hands of settling clerks.....	518
Total.....	55,850

DIVISION FOR THE INVESTIGATION OF FRAUDS.

The number of cases remaining on hand June 30, 1888, was 3,297. Since then 981 new cases have been referred to this division, and 889 finally disposed of, leaving 3,389 on hand June 30, 1889, of the following classes:

<i>White soldiers—</i>	
Settled claims.....	297
Unsettled claims.....	69
<i>Colored soldiers—</i>	
Settled claims.....	2,499
Unsettled claims.....	521
Officers' cases.....	3

Two cases were prepared for the Department of Justice and twelve for the Secret Service Division of the Treasury Department. Abstracts of testimony were prepared in 137 cases and 4,488 letters written. The amount recovered in money and judgments was \$2,282.74.

One of the clerks of this division has been absent since September, 1887, investigating claims of Indian soldiers, and another was transferred elsewhere in January last; hence the number of cases on hand has somewhat increased as compared with the return for 1888.

PROPERTY DIVISION.

Quarterly returns of clothing, camp, and garrison equipage on hand July 1, 1888. 2,654
Received during the year..... 3,360

Total..... 6,014
Settled during the year..... 2,973

On hand June 30, 1889..... 3,041

The number of vouchers examined in the settlement of returns was 34,532. Certificates were issued in favor of 6,150 officers, mostly volunteers, who have filed claims for additional allowances under recent laws and decisions. The sum of \$1,009.57 was charged to officers for clothing, etc., not accounted for, and collections were made to the amount of \$894.07. Letters received, 8,334; letters written, 3,219.

Compared with last year's report the above statement shows that there was a falling off in the number of returns examined and a consequent increase in the number remaining unsettled. These facts are accounted for by the increased demands made upon this division for certificates of non-indebtedness, 6,150 having been issued in 1889, against 3,412 in 1888.

DIVISION OF INQUIRIES AND REPLIES.

Officer making inquiry.	On hand July 1, 1888.	Received.	Answered.	On hand June 30, 1889.
Adjutant-General.....	1,113	10,199	10,173	1,139
Quartermaster-General.....		2	2	
Commissary-General.....	70	2,099	1,871	298
Commissioner of Pensions.....	476	3,065	3,085	456
Paymaster-General.....	1,032	12	737	307
Third Auditor.....	136	2,232	1,986	382
Fourth Auditor.....	5	16	15	6
Miscellaneous.....		1,480	1,480	
Total.....	2,832	19,105	19,349	2,588

Miscellaneous work.—Muster-rolls and vouchers copied for the Adjutant-General, 259; letters, final statements, affidavits, certificates of disability, special orders, applications, and other papers copied, 1,170; pages of foolscap used in copying, 463; signatures examined for verification, 6,570; letters written, 3,572; final statements of discharged and deceased soldiers arranged and filed for future reference, 14,649. In this connection a large number of quarterly returns of deceased soldiers, embracing 36,091 names, have been examined, and reference slips filed in all cases where the registers of claims show that settlements have been made or claims filed. This work is now prac-

tically completed. The descriptive lists, final statements, and quarterly returns are being consolidated by regiments as rapidly as possible, so that any paper on file may be found without delay. The returns, etc., relating to the Veteran Reserve Corps, which consisted not only of regiments, but of a large number of companies designated numerically and by battalions, have been registered alphabetically in the name of the soldier, in order that they may be referred to directly, thus obviating the necessity, which heretofore existed, of examining a mass of papers for information required in any particular case. Although the inquiries received in 1889 were 896 less than in 1888, the record shows a reduction of only 244 in the number awaiting replies on June 30. This is accounted for by the fact that the force of the division was reduced by two clerks, and that two others were detailed elsewhere during a great portion of the year. The work is about two months in arrear.

MAIL DIVISION.

The general duties of the mail division are to carefully examine, stamp, assort, and distribute all departmental and other official mails as soon as received, including claims and accounts presented for settlement, and settled accounts, etc., received from the Second Comptroller; to answer such letters as do not relate to the accounts of disbursing officers or to claims on file; to refer or otherwise properly dispose of all letters, claims, etc., erroneously addressed to the Second Auditor; to revise and examine the outgoing mail for the purpose of detecting and rectifying errors and irregularities, and of securing uniformity in the practice of the office in all matters upon which action is taken. The result of the supervision thus exercised over the official correspondence of the office continues to be very satisfactory. Fewer and less important errors are now discovered than was the case when the division was organized three years ago.

The number of letters received was 83,902; letters written, 16,496; letters referred to other offices, 1,037; letters returned uncalled for, 1,645.

ARCHIVES DIVISION.

Paymasters' accounts received from the Pay Department.....	410
Confirmed settlements received from the Second Comptroller entered, indexed, and filed; paymasters, 197; Indian, 2,040; miscellaneous, 494	2,731
Miscellaneous accounts withdrawn and returned to files	5,333
Vouchers withdrawn for reference	76,478
Vouchers returned to files	97,336
Vouchers briefed.....	344,972
File-boxes stenciled.....	2,522
File-boxes briefed.....	1,447
Rolls repaired.....	2,012
Vouchers re-examined and verified	719,987
Letters written	615
Number of pages of abstracts, etc., copied	4,928
Pages of mutilated and defaced muster and pay rolls copied and compared ..	2,839

RECAPITULATION.

Description of accounts, etc.	On hand July 1, 1888.	Received.	Disposed of.	On hand June 30, 1889.
<i>Disbursing accounts.</i>				
Army paymasters	130	458	396	192
Recruiting, ordnance, medical, and miscellaneous	349	1,217	1,275	291
Indian agents	338	928	819	447
Total disbursing accounts	817	2,603	2,490	930
<i>Claims.</i>				
Arrears of pay and bounty, including longevity claims	43,293	31,778	19,221	55,850
Indian	70	4,000	4,036	34
Total claims	43,363	35,778	23,257	55,884
<i>Property accounts.</i>				
Clothing, camp and garrison equipage	2,654	3,360	2,973	3,041
Indian	363	709	611	461
Total property accounts	3,017	4,069	3,584	3,502
Aggregate number of accounts and claims	47,197	42,450	29,331	60,316

Amount drawn out of the Treasury in payment of claims and in advances to disbursing officers	\$27,497,305.04
Less repayments on account of unexpended balances, etc.	603,016.95
Net amount paid out	26,894,288.09
Total number of letters written, including 3,150 not reported by divisions	270,949
Average number of clerks employed	208

CONDITION OF PUBLIC BUSINESS.

On July 1, 1888, 47,197 accounts and claims remained on hand; 42,450 were received and 29,331 disposed of during the past fiscal year, leaving 60,316 on hand June 30, 1889. The records show that with the exception of recruiting, ordnance, and miscellaneous accounts, and Indian claims, there was an accumulation of unsettled accounts of every class, the increase at the close of the year being as follows:

In claims for arrears of pay and bounty	12,557
In Army property accounts	387
In money accounts of Indian agents	109
In property accounts of Indian agents	98
In Army paymasters' accounts	62
Gross increase	13,213
Deduct decrease in recruiting accounts (58) and Indian claims (36)	94
Net increase	13,119

The other items of unfinished business were:

Inquiries unanswered June 30, 1889	2,588
Cases undergoing investigation or awaiting action of the fraud division....	3,389

This large accumulation of business was practically turned over to me when I assumed charge of the office June 14, 1889, and has received my earnest and continued attention. I have taken such measures for its reduction as the means at my disposal allowed. So far the result is generally encouraging and may be briefly stated as follows: The number of cases on hand and under investigation in the Frauds Division has been reduced from 3,389 to 3,181, and the number of unanswered

inquiries from 2,588 to 1,296. The unsettled claims for arrears of pay and bounty are 56,323 against 55,850 on June 30, which, notwithstanding a slight increase, is a satisfactory showing, inasmuch as the number received since June 30, 1889 (12,582), is 1,990 in excess of the receipts from June 30 to October 31, 1888 (10,592), an increase of more than 18 per cent. If this rate of increase be kept up the number of claims presented during the current fiscal year will approach 38,000, a much larger number than has been received in any one year since 1870, when 41,402 were filed. The number of paymasters' accounts has been reduced from 192 to 157. Unsettled ordnance and medical accounts have increased from 291 to 303, and Army property accounts from 3,041 to 3,218. These are mere fluctuations and do not indicate a permanent increase of unfinished business in the ordnance and property divisions. The three classes of accounts last mentioned, namely, paymasters', ordnance and Medical and Army property accounts are now as nearly up to date as it is practicable to bring them.

The number of unsettled Indian accounts has increased as follows:

Cash accounts, from 447 to 524. Property accounts, from 461 to 510, being an increase of 126, which, though not large in number, represents a considerable volume of work—all Indian accounts being rendered quarterly while War accounts are rendered monthly.

INSUFFICIENT CLERICAL FORCE.

It appears that since 1881 the item of business in which the public is most interested—claims for arrears of pay and bounty—has been almost continually increasing, while there has been no material increase in the clerical force since 1885. Additional clerks have been provided for, it is true, but only for specific objects, namely, to adjust the Soldiers' Home accounts (act March 3, 1883) and to repair and copy worn and mutilated muster and pay rolls (act July 31, 1886). I append a tabular statement of accounts, etc., received each year since 1881, together with the number of clerks provided by law for the general business of the office, exclusive of the additional clerks referred to above.

Fiscal year.	Claims for arrears of pay and bounty.	All other claims and accounts.	Inquiries and cases in Fraud Division.	Clerks provided by law, including chiefs of division
1882	13, 789	10, 611	9, 861	146
1883	16, 971	10, 621	14, 758	165
1884	14, 919	10, 822	16, 343	165
1885	19, 762	11, 046	15, 144	185
1886	19, 922	11, 613	18, 623	185
1887	24, 480	10, 772	22, 446	185
1888	20, 875	10, 546	23, 823	189
1889	31, 778	10, 672	29, 086	184

In view of these facts, I recommend an increase in the clerical force of the office, and respectfully invite attention to the estimate submitted for the fiscal year 1891, and to the remarks accompanying said estimate. In connection with this matter, I desire to say that if there should be any general legislation on the subject of pensions or bounties during the ensuing session of Congress, it will be very important that timely provision be made for disposing of the extra work which will result.

RECORDS IN OFFICES OF PAYMASTER-GENERAL AND SECOND AUDITOR.

Referring to the correspondence, exhibits, and remarks published under the above caption in the report of the Senate Select Committee to Inquire into the Methods of Business in the Executive Departments (Senate Report No. 507, Fiftieth Congress, first session, pp. 192-199), I have to state that in a letter addressed to the Secretary of the Treasury April 20, 1888, and printed in Senate Report No. 2548, Fiftieth Congress, second session, pages 8 and 9, the Second Auditor suggested that such records of payments as were not required in the transaction of the current business of the Pay Department be transferred to this office. No action having been taken in this matter, and it appearing that said records were used by the Paymaster-General chiefly for the purpose of giving information to the Second Auditor, I renewed the suggestion of my predecessor, and all the records were transferred last month. They consist of 1,551 volumes of records, 1,108 check-book stubs, and 384 file-boxes of papers, as follows:

	Volumes.
Records of payments to volunteer officers, companies, and detachments.....	53
Records of final payments to enlisted men.....	40
Records of miscellaneous claims.....	46
Original records of claims for bounty under the act of July 28, 1866.....	42
Paymasters' records of claims for bounty under the act of July 28, 1866, arranged by states.....	1,200
Paymasters' check-book stubs, showing payments of said bounty and other claims from 1866 to 1869.....	1,108
Paymasters' abstracts of bounty payments.....	61
Paymasters' registers of payments to troops.....	15
Register of paid Treasury certificates.....	47
Record books of musters-in and musters-out.....	20
Stoppage record books.....	3
Record of payments to families of prisoners of war.....	1
Record of payments to Hancock's corps.....	1
Record of payments to paroled prisoners of war.....	1
Registers of hospital payments.....	2
Record of payments to officers, individual enlisted men, companies, and detachments for services in the Florida and Mexican wars.....	3
Original records, of which copies have been made.....	16
	File boxes.
Files of rejected claims for bounty and arrears of pay.....	225
Files of rejected claims for bounty under the act of July 28, 1866.....	149
Files of stoppage letters from bureau officers.....	10

The transfer of these records puts this office in possession of what are virtually indexes to certain classes of accounts, and removes the anomaly which is thus referred to on page 199 of the report of the Senate committee:

Your committee call attention to the remarkable condition of business shown in the foregoing report and the exhibits, copies of calls for information by the Second Auditor.

The Second Auditor, with all the original pay-rolls and vouchers filed away in his office, and containing the very information asked of the Paymaster-General, makes hundreds and even thousands of calls by letter upon the Paymaster-General to furnish his office information, to be taken in the office of the Paymaster-General from copies of records made in the Paymaster-General's office from the originals as they passed through his office to the Second Auditor, in whose office they are preserved.

In consequence of the transfer of these records the work heretofore performed by the Paymaster-General's clerks (seven in number) in furnishing information derived from said records now devolves upon this office, to which it naturally belongs. While it adds to the work to be transacted by the Second Auditor's clerks it will eventually simplify the business methods of the office,

DELAY IN PAYMENT OF CLAIMS FOR ARREARS OF PAY AND BOUNTY.

I desire to invite attention to the great delay which occurs in the payment of claims for pay and bounty consequent upon the lack of the necessary appropriations. The last appropriation was made March 2, 1889, and provided for the payment of such claims as had been settled and allowed up to February 25, and reported during the second session of the Fiftieth Congress. Since then upward of 3,600 claims have been certified and allowed under existing laws, but can not be paid until Congress provides the means. If an urgent deficiency bill be passed, claimants may get their money in the course of the next six months, but they may have to wait several months longer. Meantime the correspondence of this office is greatly increased by inquiries and complaints from dissatisfied old soldiers or their widows and heirs who can not be made to understand why this Government, with an overflowing Treasury, should keep them out of their just dues for twelve or eighteen months after those dues have been formally admitted and certified by the accounting officers. With your approval I shall prepare and transmit through the Secretary of War, for insertion in the general deficiency estimate, a statement of the amount required to pay claims for arrears of pay, etc., during the next fiscal year.

THE INDIAN HOME GUARDS.

The two special agents sent to the Indian Territory in 1887 to investigate claims of Indian soldiers who served during the late war were withdrawn from that duty before I assumed charge of the office. Some account of their work was published last year and the following additional information is now given.

The First, Second, and Third Indian Home Guards were composed principally of Creeks, Seminoles, and Cherokees, and were organized as follows:

First Regiment.—Organized at Leroy, Kans., May 22, 1862, to serve three years, and mustered out May 31, 1865.

Second Regiment.—Organized at Big Creek and Five-mile Creek, Kans., in June and July, 1862, to serve for three years. The original Company E, composed of Osage Indians, deserted in September, 1862, and a new company of Cherokee Indians was organized November 11, 1862, and assigned to the regiment as Company E. The regiment was mustered out May 31, 1865.

Third Regiment.—Organized at Carthage, Mo., September 16, 1862, to serve for three years, and mustered out May 31, 1865.

When these regiments were mustered out the War Department decided that they were not entitled to bounty because they were "Home Guards." The accounting officers accepted that decision and refused to certify the \$100 bounty promised to volunteers by the act of July 22, 1861. Congress, however, by a joint resolution approved June 18, 1866 (14 Stat., 360), directed that said bounty should be paid to enlisted men of these regiments under the same regulations and restrictions as determined the payment of bounty to other volunteers. In September, 1867, Mr. Attorney-General Stanbery rendered an opinion that they were also entitled to the additional bounty granted by the act of July 28, 1866 (12 Op., 246). Subsequently the matter was reconsidered by Mr. Attorney-General Evarts, who affirmed the opinion of his predecessor (12 Op., 437).

In connection with the payment of these bounties very extensive

frauds were alleged, the particulars of which are fully set forth in House Report No. 96, Forty-second Congress, second session.

It was the knowledge of these alleged frauds that led the Second Auditor to defer action upon all claims presented in behalf of Indian soldiers and their widows and heirs until a proper investigation could be made, and to urge the appropriation of a sum sufficient to defray the expenses of such investigation. As soon as funds became available 693 cases were selected from those awaiting action and turned over to two special agents for investigation and report. They proceeded to the Indian Territory September 30, 1887, and remained there until August 26, 1888, when the investigations had to be suspended for want of funds. They returned to the Territory in October, 1888, and were recalled January 9, 1889. The services of one agent who had been specially employed were then dispensed with. The other agent—a clerk in this office—was sent back to the Indian Territory April 17 to investigate a few cases in the Cherokee Nation, and returned June 18, 1889. The places visited at different times were Arbeka, Eufaula, Fort Gibson, Muskogee, Okmulgee, Tahlequah, Tulsa, Vinita, and We-woka, also Coffeyville, Kans., and Seneca, Mo. Although every possible effort was made to reach all the claimants, 252 cases remained on hand not investigated when the work was finally discontinued, namely:

Claims in cases of Creek and Seminole soldiers	69
Claims in cases of Cherokee soldiers	183

The 69 claims of Creeks and Seminoles will probably never be called up. Most of them were filed years ago and the claimants are supposed to be dead. They disappeared long since and their whereabouts could not be ascertained. Should any of these claims be renewed it will be necessary to carefully investigate them. The Cherokee claims left undisposed of are believed, with possibly a few exceptions, to have little or no merit, many of them having been prepared by a person who is now serving a long term in the Arkansas State penitentiary for his connection with fraudulent claims against the United States.

In almost all instances the persons with whom the agents were brought in contact were full-blooded Indians. These have no idea of time and in no instance was one able to give his age. Old persons in seeking to fix their age would refer to the immigration to the Territory; those of middle age would refer to the war of the rebellion, while those born during or since that war had seldom any landmark along the line of time by which to determine their age. But where a personal description of the soldier was required the Indians were found to be remarkably correct. The agents, having a military history of nearly every soldier, required in all cases where heirs were applicants a personal description of the soldier, and in every case the witness was able to describe him very accurately. The result of the agents' work is as follows:

Cases taken for investigation	693
Investigated and recommended for allowance	333
Investigated and recommended for disallowance	108
Not investigated, claimants not found	252
	<hr/> 693

Respectfully yours,

J. N. PATTERSON,
Auditor.

The Hon. SECRETARY OF THE TREASURY.

(No. 11.)

REPORT OF THE THIRD AUDITOR.

TREASURY DEPARTMENT,
THIRD AUDITOR'S OFFICE,
Washington, D. C., November 1, 1889.

SIR: I have the honor to submit herewith the operations of the several divisions of this office for the fiscal year ended June 30, 1889:

HORSE CLAIMS DIVISION.

The whole number of claims subject to consideration during the year has been 7,150, of which there are still on hand 5,236 claims.

On the 1st of July, 1888, there were on hand 4,654 claims, all of which had been filed prior to January 10, 1884. On August 13, 1888, the act of Congress went into force, opening the door again to this class of claimants, and since that date 2,305 new claims have been filed, or an average of 250 a month.

Of the new claims presented, 485 have been settled, leaving on hand 1,820. Of these 1,078 are in course of settlement and 742 are, as yet, wholly unsupported by any testimony in corroboration of the claimant's statements.

There are still on the files 3,416 of old cases, of which about 2,000 are awaiting evidence to complete them. About 1,416 more are in a suspended condition, being held on questions of loyalty, the claimants having served in wars previous to the war of the rebellion.

Claims.	Number.	Amount.
Claims on hand June 30, 1888, as per report	4,654	\$589,457.26
Recorded during the fiscal year	2,305	354,545.62
Reconsidered during the fiscal year	191	26,874.81
Total	7,150	970,877.69
Reported allowed during the fiscal year	1,193	152,416.18
Reported disallowed on the allowed claims		28,760.23
Reported rejected during the fiscal year	721	102,836.39
Total disposed of during the fiscal year	1,914	284,012.80
Deducting claims disposed of, there remain on hand, June 30, 1889	5,236	686,864.89
Old claims on hand June 30, 1889	3,416	
Number of pieces of mail received during the fiscal year		16,311
Number of letters written during the fiscal year		14,564
Briefs prepared		1,897
Clerks employed		7

MILITARY DIVISION.

Money accounts.	On hand.		Received.		Settled.	
	No.	Amount.	No.	Amount.	No.	Amount.
Quartermaster accounts.....	1,008	\$2,330,864.16	2,583	\$8,171,296.03	3,200	\$9,538,214.31
Engineer accounts.....	235	1,718,660.39	641	7,293,144.12	663	6,502,522.03
Subsistence accounts.....	1,357	1,400,419.61	2,216	2,502,088.68	2,198	2,535,291.51
Signal accounts.....	66	114,182.71	87	537,718.82	117	261,840.29
Total.....	2,666	5,564,126.87	5,527	18,504,247.65	6,178	18,837,868.74

Money accounts.	Unsettled.		Supplemental.		Property returns.			
	No.	Amount.	No.	Amount.	On hand.	Re-ceived.	Set-tled.	Un-settled.
Quartermaster accounts.....	391	\$963,945.88	337	\$377,518.05	642	3,566	3,707	501
Engineer accounts.....	213	2,509,281.88	8	42,546.84	252	1,319	1,539	32
Subsistence accounts.....	1,375	1,367,216.78	82	10,924.47	299	2,761	2,495	565
Signal accounts.....	36	390,061.24	47	428,944.85	275	750	957	68
Total.....	2,015	5,230,505.78	474	859,934.21	1,468	8,396	8,698	1,166

RECAPITULATION.

	No.	Amount.
Money accounts:		
On hand per last report.....	2,666	\$5,564,126.87
Received.....	5,527	18,504,247.65
Supplemental settlements.....	474	859,934.21
Total.....	8,667	24,928,308.73
Money accounts:		
Regular settlements reported.....	6,178	18,837,868.74
Supplemental settlements reported.....	474	859,934.21
Total.....	6,652	19,697,802.95
Remaining on hand.....	2,015	5,230,505.78

Letters written.....	6,943
Vouchers examined.....	778,173
Pages of manuscript written.....	19,316
Clerks employed (average).....	23.7
Calls answered.....	7,264

WHEN THE UNSETTLED ACCOUNTS WERE RECEIVED.

Month.	Quartermaster.		Engineer.		Subsistence.		Signal.		Total.
	1888.	1889.	1888.	1889.	1888.	1889.	1888.	1889.	
January.....		11		14		232			257
February.....		3		1		63		1	73
March.....		52		20		229		18	319
April.....		134		48		137		2	321
May.....		148		53		249		3	453
June.....		42		70		177		7	296
July.....					2				2
August.....					6				6
September.....					14				14
October.....			4		86				90
November.....			2		72		4		78
December.....	1		1		103		1		106
Total.....	1	390	7	206	283	1,092	5	31	2,015

CLAIMS DIVISION.

	Number of claims.	Amount claimed.	Amount allowed.
<i>Miscellaneous claims.</i>			
On hand July 1, 1888.....	910	\$93,822.66	.....
Received during the year.....	6,272	1,745,929.59	.....
Total.....	7,182	1,839,752.25	.....
Disposed of during the year.....	5,217	1,653,123.04	\$1,322,703.80
On hand June 30, 1889.....	1,965	186,629.21	.....
<i>Oregon and Washington Indian war of 1855-'56.</i>			
On hand July 1, 1888.....	674	8,558.90	.....
Received during the year.....	31	1,963.00	.....
Total.....	705	10,521.90	.....
Disposed of during the year.....	82	5,250.78	5,128.37
On hand June 30, 1889.....	623	5,271.12	.....
<i>Vessels, etc., lost in military service.</i>			
On hand July 1, 1888.....	4	16,500.00	.....
Received during the year.....	.....	.....	.....
Total.....	4	16,500.00	.....
Disposed of during the year.....	.....	.....	.....
On hand June 30, 1889.....	4	16,500.00	.....
<i>State war claims.</i>			
On hand July 1, 1888.....	34	1,208,363.89	.....
Received during the year.....	2	85,208.24	.....
Reopened during the year.....	13	440,837.68	.....
Total.....	49	1,734,409.81	.....
Disposed of during the year.....	23	1,077,906.33	185,918.54
On hand June 30, 1889.....	26	656,503.48	.....

COLLECTION DIVISION.

	Character of the work of the division.					
	Claims referred by the Department of Justice, and by the claims division of this office, for examination of accounts of disbursing officers.	Pension and bounty-land claims referred for evidence of service in the war of 1812 and in the militia of the several States during the late rebellion.	Pension claims referred for evidence of service in the Quartermaster's Department of the Army in the Mexican and late civil war.	Miscellaneous inquiries, chiefly calls from the Court of Claims for information and papers on file relative to claims pending in that court.	Requests for certified transcripts of Treasury settlements and officers' accounts on file in this office.	Requests for suit against delinquent disbursing officers.
Cases on hand July 1, 1888.....	86	9	34	.....	3	.....
Cases received during the fiscal year.....	1,495	789	426	383	69	1
Total number of cases.....	1,581	798	460	383	72	1
Cases disposed of during the year.....	1,038	785	411	383	70	1
Cases unfinished and on hand July 1, 1889.....	543	13	49	.....	2	.....

Number of Treasury settlements examined in the investigation of the above reported cases, 59,708.
Average number of clerks employed during the year, 17, of whom 12 only were engaged on above

reported work. Two of the remainder have been engaged in copying papers, chiefly for Court of Claims; another on work for the pension division; one in repairing mutilated abstracts of quartermaster's money accounts, and in arranging company rolls of the militia of 1812 in file-boxes for their better preservation; whilst the remaining clerk has been dictionaryly arranging the slips upon which have been copied heretofore the names and service of the soldiers of that war. This work, some years ago commenced, has at last been completed, and in consequence this office can now report the service of any soldier of 1812 if informed of the State from which he entered the militia.

Amount realized from suit instituted against delinquent disbursing officers, \$8,967.91.

PENSION DIVISION.

ACCOUNTS OF PENSION AGENTS AND AMOUNTS INVOLVED, ON HAND JULY 1, 1888,
RECEIVED AND AUDITED DURING THE FISCAL YEAR AND REMAINING ON HAND
JUNE 30, 1889.

	Army pensions.		Arrears of Army pensions.		Total.	
	No.	Amount.	No.	Amount.	No.	Amount.
Accounts on hand July 1, 1888	43	\$9,468,231.00	95	\$2,102.66	138	\$9,470,333.66
Accounts received during fiscal year	265	87,857,795.29	219	11,819.33	484	87,869,614.62
Total	308	97,326,026.29	314	13,921.99	622	97,339,948.28
Accounts reported to Second Comptroller	250	80,879,913.03	110	7,150.57	360	80,887,063.60
Accounts remaining unsettled June 30, 1889	58	16,446,113.26	204	6,771.42	262	16,452,881.68
Total	308	97,326,026.29	314	13,921.99	622	97,339,948.28

MISCELLANEOUS ACCOUNTS RECEIVED AND AUDITED DURING THE FISCAL YEAR.

	No.	Amount.
Supplemental settlements of accounts of pension agents	45	\$74,748.92
Claims for lost, destroyed, and canceled pension checks, surgeon accounts, etc	611	48,733.41
Total	656	123,482.33

Notifications of issue of—

Original pension certificates recorded	42,904
Increase pension certificates recorded	54,063
Restoration pension certificates recorded	1,675
Reissue pension certificates recorded	9,019
Arrears pension certificates recorded	14,849
Transfers noted on rolls	1,912
Changes noted on rolls	3,345
Corrections noted on rolls	2,893
Pension vouchers examined	1,712,830
Payments entered on rolls	1,648,760
Pages of abstracts added	66,441
Pages of miscellaneous copied	3,635
Vouchers withdrawn from files	161,747
Names, etc., transcribed	5,937
Letters:	
Received and registered	5,025
Written	8,017
Indexed	8,801
Pension checks verified before payment, involving \$25,806.03	645
Certificates of deposit designated for "listing," involving \$2,773,695.92	613
Average number of clerks employed	35

CONSOLIDATED STATEMENT OF WORK ON HAND AT DATE OF CONSOLIDATION OF AGENCIES, JULY 1, 1877; AMOUNT RECEIVED AND DISPOSED OF EACH FISCAL YEAR SINCE THAT DATE, AND AMOUNT REMAINING ON HAND AT CLOSE OF EACH FISCAL YEAR. ALSO, AVERAGE NUMBER OF CLERKS EMPLOYED EACH YEAR.

Period.	Pension Office notifications.			Pension vouchers.				Accounts for settlement.						Average No. of clerks employed.
	Received.	Recorded.	On hand.	Paid by agents.	Received.	Examined.	On hand.	Received.		Reported to Comptroller.		Remaining on hand.		
								No.	Amount.	No.	Amount.	No.	Amount.	
On hand July 1, 1877.....	4,040	.....	4,040	.....	243,692	.....	243,692	291	\$2,857,304.71	.....	.....	291	\$2,857,304.71	.....
Fiscal year—														
1878	29,949	26,099	7,890	874,369	873,846	867,157	250,381	538	33,194,149.18	715	\$24,133,591.52	114	11,917,862.37	36
1879	41,794	36,335	13,349	830,734	835,547	968,191	117,737	256	26,123,111.64	281	25,765,870.58	89	12,275,103.43	37
1880	72,126	42,813	42,662	957,548	935,239	832,890	220,086	547	31,010,132.95	277	31,169,748.01	359	42,115,488.37	35
1881	38,434	67,142	13,954	979,811	975,911	759,773	436,224	449	50,666,841.54	555	54,973,669.39	253	37,608,670.52	36
1882	50,064	57,730	6,228	1,037,467	1,035,120	828,175	643,169	455	50,191,885.62	416	37,528,064.66	292	50,472,491.48	39
1883	60,018	18,686	47,620	1,143,612	1,123,700	971,872	794,997	1,796	55,131,872.60	1,773	41,665,163.29	315	63,939,200.79	49
1884	57,423	87,276	17,767	1,226,119	1,200,649	1,154,811	840,835	1,868	57,671,129.86	1,819	49,521,153.00	364	72,089,177.65	54
1885	70,610	81,188	7,189	1,284,307	1,353,480	1,620,850	573,465	1,862	68,264,445.43	1,874	95,106,144.35	352	45,247,478.73	52
1886	75,542	79,221	3,510	1,375,959	1,370,933	1,912,294	32,104	1,149	63,989,888.97	1,412	96,783,160.28	89	12,454,207.42	41
1887	101,363	91,710	13,163	1,502,740	1,475,809	1,461,971	45,942	681	71,817,061.56	638	73,360,997.33	132	10,010,271.65	33
1888	111,430	121,927	22,666	1,703,869	1,651,691	1,666,832	30,801	1,021	76,888,288.47	1,015	78,328,226.46	138	9,470,333.66	33
1889	144,575	122,510	4,731	1,857,713	1,843,711	1,712,830	161,682	1,140	87,993,096.95	1,016	81,010,545.93	262	16,452,884.66	35
Total	857,368	832,637	.....	14,774,317	14,919,328	14,757,646	.....	12,053	705,799,209.48	11,791	689,346,324.80	.....	.....	.....
Deduct amount disposed of.....	832,637	.....	.....	.....	14,757,646	.....	.....	11,791	689,346,324.80	.....	.....	.....	.....	.....
On hand June 30, 1889	24,731	.....	.....	.....	161,682	.....	.....	262	16,452,884.68	.....	.....	.....	.....	.....

**COMPARATIVE STATEMENT OF ACCOUNTS PAID BY PENSION AGENTS DURING PERIOD FROM JULY 1, 1882, TO JUNE 30, 1889, AND WORK OF
THIRD AUDITOR'S OFFICE IN AUDITING SUCH ACCOUNTS FOR SAME PERIOD.**

Period.	Paid by pension agents.		Audited.		Excess.		Deficiency.		Average No. clerks employed.	Average No. vouchers passed per clerk.
	No. of vouchers.	Amount involved.	No. of vouchers.	Amount reported to Comptroller.	No. of vouchers.	Amount.	No. of vouchers.	Amount.		
Fiscal year 1883.....	1, 143, 612	\$59,986, 313.35	971, 872	\$41, 570, 820.66	.....	.....	171, 740	\$18, 415, 492.73	22	44, 176
Fiscal year 1884.....	1, 226, 119	57, 398, 826.42	1, 154, 811	49, 416, 820.05	.....	.....	71, 308	7, 982, 006.37	26	40, 569
Fiscal year 1885.....	1, 284, 367	64, 873, 400.38	1, 620, 850	95, 003, 088.46	336, 483	\$30, 129, 688.08	.....	.....	33	49, 116
Fiscal year 1886.....	1, 375, 959	63, 766, 467.60	1, 912, 294	96, 729, 477.15	530, 335	32, 963, 009.55	.....	.....	30	63, 743
Fiscal year 1887.....	1, 502, 749	73, 688, 318.87	1, 461, 971	73, 233, 412.58	.....	.....	40, 778	454, 906.29	21	69, 617
Fiscal year 1888.....	1, 703, 869	78, 679, 368.14	1, 666, 832	78, 204, 002.66	.....	.....	37, 037	475, 365.54	18	95, 379
Fiscal year 1889.....	1, 857, 713	87, 656, 786.42	1, 712, 830	80, 887, 063.60	.....	.....	144, 883	6, 769, 722.82	20	85, 641
Total.....	10, 094, 388	486, 049, 481.22	10, 501, 460	515, 044, 685.10	872, 818	63, 092, 697.63	465, 746	34, 097, 493.75	.....	.....
Deduct.....	10, 094, 388	486, 049, 481.22	465, 746	34, 097, 493.75
Net gain.....	407, 072	28, 995, 203.88	407, 072	28, 995, 203.88

THIRD AUDITOR.

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STATEMENT SHOWING AMOUNTS PAID TO EACH CLASS OF PENSIONERS, ETC., AS APPEARS FROM ACCOUNTS CURRENT OF PENSION AGENTS FOR THE YEAR ENDING JUNE 30, 1889.

Agency.	Agent.	Army pensions.			
		Invalids.	Widows.	Minors.	Dependent relatives.
Augusta, Me.....	John D. Anderson..	\$1,641,227.94	\$398,492.77	\$29,439.22	\$311,821.90
Boston, Mass.....	R. F. Peach, jr.....	2,624,687.31	1,398,754.17	50,781.87	440,601.20
Buffalo, N. Y.....	J. Schenkelberger.....	3,165,554.64	1,004,466.40	50,324.89	540,897.37
Chicago, Ill.....	M. A. Mulligan.....	4,692,864.83	1,591,862.93	168,371.10	420,676.47
Columbus, Ohio.....	G. H. Bargar.....	6,123,007.32	2,271,039.22	184,847.45	630,492.36
Concord, N. H.....	W. H. D. Cochran.....	1,764,051.65	491,150.32	33,457.56	287,117.55
Des Moines, Iowa.....	C. S. Lake.....	3,705,733.49	722,373.73	76,744.88	282,570.13
Detroit, Mich.....	Robt. McKinstry.....	3,266,936.66	714,073.46	54,015.49	333,185.38
Indianapolis, Ind.....	C. A. Zollinger.....	5,757,059.21	1,769,118.61	228,188.80	411,026.13
Knoxville, Tenn.....	D. A. Carpenter.....	1,666,053.33	895,761.54	163,914.36	250,023.06
Louisville, Ky.....	D. C. Buell.....	1,533,014.09	710,687.48	114,841.40	266,472.38
Milwaukee, Wis.....	A. B. Judd.....	3,313,955.92	742,927.11	60,432.54	335,909.56
New York city, N. Y.....	F. Sigel.....	1,856,481.76	1,081,126.60	39,648.44	296,601.07
Do.....	F. C. Loveland.....	402,831.09	147,906.21	3,361.69	62,187.00
Philadelphia, Pa.....	Wm. W. H. Davis.....	2,686,257.25	1,087,679.48	51,125.93	455,583.33
Pittsburgh, Pa.....	Wm. H. Barclay.....	2,711,928.32	727,243.33	71,726.05	411,341.23
San Francisco, Cal.....	T. H. Allen.....	701,030.11	148,814.82	31,963.57	27,291.77
Topeka, Kans.....	G. W. Glick.....	4,881,048.75	1,403,542.61	196,869.73	316,631.97
Washington, D. C.....	S. L. Willson.....	3,843,990.01	924,822.13	93,227.47	297,739.69
Total.....		56,337,707.68	18,231,812.92	1,703,283.04	6,377,769.55

Agency.	Agent.	Army pensions.				Fees, examining surgeons.	
		War of 1812.		Mexican war.		1888.	1889.
		Survivors.	Widows.	Survivors.	Widows.		
Augusta, Me.....	Jno. D. Anderson.....	\$4,701.60	\$90,502.27	\$7,652.42	\$2,479.99	\$5,830.00	\$16,387.95
Boston, Mass.....	B. F. Peach, jr.....	3,412.00	96,003.87	25,090.31	10,720.49	7,524.97	21,645.13
Buffalo, N. Y.....	J. Schenkelberger.....	6,157.61	110,163.74	17,112.89	5,101.98	8,893.70	25,506.43
Chicago, Ill.....	M. A. Mulligan.....	1,857.87	59,222.02	116,410.21	48,731.03	18,882.21	44,308.81
Columbus, Ohio.....	G. H. Bargar.....	4,116.00	117,221.37	67,279.54	25,950.76	21,911.10	70,375.39
Concord, N. H.....	W. H. D. Cochran.....	1,924.00	49,910.94	6,818.92	1,817.60	5,438.95	15,661.33
Des Moines, Iowa.....	C. S. Lake.....	1,124.87	33,930.94	64,566.33	19,576.03	15,497.46	41,699.69
Detroit, Mich.....	Robt. McKinstry.....	2,277.60	36,732.80	27,615.35	8,823.90	10,371.40	34,623.45
Indianapolis, Ind.....	C. A. Zollinger.....	2,483.74	56,378.14	77,889.93	33,412.44	28,025.47	69,176.28
Knoxville, Tenn.....	D. A. Carpenter.....	8,503.19	265,237.42	512,376.84	269,251.16	4,997.75	19,935.62
Louisville, Ky.....	D. C. Buell.....	1,637.57	52,683.04	84,411.59	37,019.18	7,507.00	23,132.21
Milwaukee, Wis.....	A. B. Judd.....	1,516.07	20,673.74	39,271.30	10,299.17	12,600.37	32,352.29
New York, N. Y.....	F. Sigel.....	2,325.33	56,495.87	47,320.89	17,609.75	5,180.95	15,623.34
Do.....	F. C. Loveland.....	648.00	15,444.00	11,076.53	4,410.53		2,034.00
Philadelphia, Pa.....	Wm. H. H. Davis.....	816.00	47,353.44	48,547.71	22,560.99	8,217.00	25,125.70
Pittsburgh, Pa.....	Wm. H. Barclay.....	1,651.20	41,828.01	24,394.83	10,189.04	9,812.75	23,697.53
San Francisco, Cal.....	T. H. Allen.....	1,017.67	13,793.48	243,404.48	44,357.06	1,608.50	5,203.35
Topeka, Kans.....	G. W. Glick.....	2,246.47	67,443.25	208,962.55	73,325.09	21,691.91	60,076.15
Washington, D. C.....	S. L. Willson.....	4,383.48	166,468.75	166,696.68	47,935.26	8,330.60	23,385.98
Total.....		52,800.27	1,397,487.09	1,796,899.30	693,572.45	202,322.09	569,950.63

STATEMENT SHOWING AMOUNTS PAID TO EACH CLASS OF PENSIONERS, ETC., AS APPEARS FROM ACCOUNTS CURRENT OF PENSION AGENTS, ETC.—Continued.

Agency.	Agent.	Expenses of agencies.						Total.
		Salary.	Clerk-hire.	Rent.	Fuel.	Lights.	Con-tingent.	
Augusta, Me.	Jno. D. Anderson	\$4,000.00	\$4,000.00	\$380.00	\$97.38	\$17.40	\$403.81	\$2,517,434.65
Boston, Mass.	B. F. Peach, jr.	4,000.00	10,889.84				552.25	4,694,663.41
Buffalo, N. Y.	J. Schenkelberger	4,000.00	10,086.00				1,846.88	4,949,612.03
Chicago, Ill.	M. A. Mulligan	4,000.00	16,000.00				1,200.00	7,184,387.48
Columbus, Ohio	G. H. Bargar	4,000.00	16,949.81				1,399.74	9,538,590.06
Concord, N. H.	W. H. D. Coch-rane.	4,000.00	5,498.00	570.00			674.00	2,668,091.42
Des Moines, Iowa.	C. S. Lake	4,000.00	8,500.00	1,190.00			929.54	4,978,437.09
Detroit, Mich.	Robt. McKinstry.	4,000.00	7,500.00	1,200.00	150.00	89.10	725.00	4,502,313.59
Indianapolis, Ind.	C. A. Zollinger	4,000.00	16,700.00	1,600.00			1,350.00	8,456,408.75
Knoxville, Tenn.	D. A. Carpenter	4,000.00	8,350.78				622.15	4,069,027.20
Louisville, Ky.	D. C. Buell	4,000.00	4,700.00				373.30	2,840,479.24
Milwaukee, Wis.	A. B. Judd	4,000.00	7,923.00	1,600.00			536.94	4,583,998.01
New York, N. Y.	F. Sigel	3,666.66	8,725.67	3,666.67	157.50	178.60	393.73	3,435,202.83
Do.	F. C. Loveland	333.34	899.08	333.34		27.00	199.75	651,691.56
Philadelphia, Pa.	Wm. W. H. Davis	4,000.00	10,999.00				650.00	4,448,915.83
Pittsburgh, Pa.	Wm. H. Barclay	4,000.00	9,450.00	2,000.00			876.75	4,050,139.64
San Francisco, Cal.	T. H. Allen	4,000.00	3,528.00	680.00			523.00	1,227,287.81
Topeka, Kans.	G. W. Glick	4,000.00	12,098.23				991.94	7,248,928.65
Washington, D. C.	S. L. Willson	4,000.00	14,510.00	1,050.00	99.75	20.65	1,296.00	5,597,557.45
Total		72,000.00	177,377.41	14,270.01	504.63	332.75	15,046.88	87,643,166.70

AMOUNT OF ARREARS OF ARMY PENSIONS DISBURSED BY PENSION AGENTS DURING THE FISCAL YEAR ENDING JUNE 30, 1889.

Agency.	Agent.	Invalids.	Widows, etc.	Total.
Augusta, Me.	John D. Anderson	\$1,238.00		\$1,238.00
Boston, Mass.	B. F. Peach, jr.	989.54		989.54
Buffalo, N. Y.	J. Schenkelberger	163.80		163.80
Chicago, Ill.	M. A. Mulligan	2,375.07		2,375.07
Columbus, Ohio	G. H. Bargar	90.00		90.00
Concord, N. H.	W. H. D. Cochrane.			
Des Moines, Iowa.	C. S. Lake			
Detroit, Mich.	Robert McKinstry	311.53		311.53
Indianapolis, Ind.	C. A. Zollinger			
Knoxville, Tenn.	D. A. Carpenter	116.25	\$533.82	628.67
Louisville, Ky.	D. C. Buell	673.80	582.13	1,255.93
Milwaukee, Wis.	A. B. Judd			
New York, N. Y.	F. Sigel	921.50	913.80	1,835.30
Do.	F. C. Loveland			
Philadelphia, Pa.	W. W. H. Davis	594.88	1,291.73	1,886.61
Pittsburgh, Pa.	W. H. Barclay			
San Francisco, Cal.	T. H. Allen			
San Francisco, Cal.	T. H. Allen			
Topeka, Kans.	G. W. Glick	1,628.47		1,628.47
Washington, D. C.	S. L. Willson	632.93		632.93
Total		10,298.19	3,321.53	13,619.72

COMPARATIVE STATEMENT, SHOWING DISBURSEMENTS BY PENSION AGENTS TO PENSIONERS AND EXAMINING SURGEONS DURING FISCAL YEARS 1885, 1886, 1887, 1888, AND 1889, AND ENTIRE EXPENSES OF THE AGENCIES DURING SAID YEARS, INCLUDING SALARIES, CLERK-HIRE, RENT, FUEL, LIGHTS, AND CONTINGENT EXPENSES AND THE AVERAGE COST FOR EACH \$1,000 DISBURSED.

Agency.	Year 1885.			Year 1886.			Year 1887.			Year 1888.			Year 1889.		
	Disbursements.	Ex-penses.	Cost for each \$1,000 disbursed.	Disbursements.	Ex-penses.	Cost for each \$1,000 disbursed.	Disbursements.	Ex-penses.	Cost for each \$1,000 disbursed.	Disbursements.	Ex-penses.	Cost for each \$1,000 disbursed.	Disbursements.	Ex-penses.	Cost for each \$1,000 disbursed.
Augusta, Me.	\$2,137,889.28	\$10,872.76	\$5.09	\$2,021,596.13	\$10,496.22	\$5.19	\$2,238,329.02	\$8,421.94	\$3.76	\$2,307,658.05	\$8,598.17	\$3.72	\$2,509,774.06	\$8,898.59	\$3.54
Boston, Mass.	3,908,441.68	16,390.77	4.19	3,580,926.55	16,667.51	4.65	3,927,356.81	14,365.08	3.62	4,015,599.39	15,285.50	3.80	4,680,210.86	15,442.09	3.30
Buffalo (formerly Syracuse), N. Y.	4,510,562.06	18,229.30	4.05	4,091,369.96	18,189.76	4.44	4,687,573.09	14,503.75	3.09	4,584,383.40	14,885.32	3.25	4,934,343.45	15,432.38	3.12
Chicago, Ill.	5,742,760.51	20,962.45	3.65	5,739,477.53	23,457.54	4.08	6,240,484.47	18,837.10	3.02	6,736,781.67	20,847.45	3.09	7,165,562.55	21,200.00	2.96
Columbus, Ohio	6,204,636.54	23,583.73	3.80	6,241,766.86	25,000.41	4.01	7,596,773.36	21,406.58	2.82	8,328,953.32	21,699.36	2.61	9,516,330.51	22,349.55	2.35
Concord, N. H.	2,324,244.48	11,383.14	4.90	2,277,244.40	12,420.94	5.45	2,441,808.81	9,804.40	4.02	2,380,633.14	10,219.71	4.25	2,657,348.82	10,742.60	4.04
Des Moines, Iowa	3,767,942.88	15,235.15	4.04	3,926,786.55	14,501.95	3.69	4,523,163.02	12,690.32	2.81	4,794,840.12	13,198.16	2.75	4,963,817.55	14,619.54	2.93
Detroit, Mich.	3,182,337.14	14,924.85	4.69	3,054,168.80	16,202.83	5.31	3,804,836.85	12,845.51	3.37	4,129,335.84	12,996.02	3.15	4,488,961.02	13,664.10	3.04
Indianapolis, Ind.	5,465,168.12	18,773.48	3.43	5,481,046.14	23,439.98	4.27	6,385,530.26	19,050.01	2.98	7,016,535.19	20,322.57	2.89	8,432,758.75	23,650.00	2.80
Knoxville, Tenn.	3,200,883.42	13,395.21	4.19	3,382,862.03	14,149.33	4.18	4,149,985.09	11,760.79	2.81	3,888,537.64	13,441.03	3.46	4,057,216.81	12,972.93	3.20
Louisville, Ky.	1,823,755.01	8,138.23	4.46	2,041,245.51	8,734.55	4.28	2,418,481.94	7,960.00	3.29	2,538,716.19	8,348.21	3.29	2,832,697.87	9,037.30	3.19
Milwaukee, Wis.	3,701,654.99	14,638.21	4.01	3,560,400.60	15,035.67	4.22	3,985,690.63	13,522.04	3.39	4,251,136.31	13,767.55	3.24	4,569,938.07	14,059.94	3.08
New York City, N. Y.	2,789,287.35	18,773.83	6.73	2,623,003.46	21,065.94	8.03	3,270,216.28	18,244.85	5.55	3,575,256.42	17,933.19	5.02	4,070,741.83	17,987.86	4.17
Philadelphia, Pa.	3,080,627.05	13,933.45	4.52	3,040,664.85	15,441.09	5.08	3,813,519.35	13,157.10	3.45	4,158,617.80	14,138.56	3.40	4,435,153.44	15,649.00	3.53
Pittsburgh, Pa.	3,276,137.10	15,784.14	4.82	3,069,687.85	15,019.43	4.89	3,675,097.55	13,180.74	3.59	3,768,290.66	15,690.04	4.16	4,033,812.89	16,326.75	4.05
San Francisco, Cal.	541,392.47	5,689.36	10.51	518,835.71	7,706.35	14.85	639,227.62	7,703.50	12.05	1,028,551.56	8,042.02	7.82	1,218,484.81	8,803.00	7.22
Topeka, Kans.	4,906,592.57	16,192.40	3.30	5,048,501.89	16,761.37	3.32	5,850,951.76	13,814.19	2.36	6,539,847.58	16,079.80	2.46	7,233,466.95	17,090.17	2.36
Washington, D. C.	4,042,200.06	18,876.09	4.67	3,772,158.64	20,432.97	5.42	3,791,012.54	17,012.52	4.49	4,372,583.99	17,617.21	4.03	5,577,263.98	20,976.40	3.76
	64,597,512.71	275,976.55	4.27	63,471,743.46	294,724.14	4.64	73,440,038.45	248,280.42	3.38	78,416,258.27	263,109.87	3.35	87,377,884.22	278,902.20	3.20

STATEMENT SHOWING AMOUNTS ADVANCED TO AND DISBURSED BY PENSION AGENTS DURING FISCAL YEAR ENDING JUNE 30, 1889, ALSO BALANCES COVERED INTO THE TREASURY DURING THE YEAR, AND BALANCES REMAINING IN HANDS OF AGENTS, JUNE 30, 1889.

ADVANCES, RECOVERIES, ETC.

Agency.	Agent.	Army pensions.	Surgeons, 1888.	Surgeons, 1889.	Salaries.	Clerk-hire.	Rent.	Fuel.	Lights.	Contingent.	Total.
Augusta, Me	John D. Anderson	\$2,400,000.00	\$6,453.00	\$21,000.00	\$4,000.00	\$4,000.00	\$380.00	\$160.00	\$75.00	\$475.00	\$2,526,483.00
Boston, Mass.	B. F. Peach, jr	4,650,000.00	9,982.00	27,000.00	4,000.00	11,298.00				675.00	4,702,955.00
Do	do	*75.09									75.09
Buffalo, N. Y.	J. Shenkelberger	4,900,000.00	11,902.00	29,000.00	4,000.00	9,773.00				1,340.00	4,956,015.00
Do	do	*45.07				1313.00				*12.00	373.07
Chicago, Ill.	M. A. Mulligan	7,100,000.00	21,763.00	56,000.00	4,000.00	16,000.00				1,200.00	7,107,963.00
Columbus, Ohio	G. H. Bargar	9,425,000.00	29,753.00	80,000.00	4,000.00	16,950.00				1,400.00	9,557,103.00
Do	do	*41.47									41.47
Concord, N. H.	W. H. D. Cochrane	2,650,000.00	7,606.00	21,000.00	4,000.00	5,408.00	684.00			725.00	2,689,513.00
Des Moines, Iowa	C. S. Lake	4,900,000.00	18,324.00	43,090.00	4,000.00	8,500.00	1,200.00	25.00	50.00	950.00	4,976,049.00
Do	do	*16,635.40									6,635.40
Detroit, Mich.	Robt. McKinstry	4,450,000.00	13,847.00	40,000.00	4,000.00	7,500.00	1,200.00	150.00	100.00	725.00	4,517,522.00
Indianapolis, Ind.	C. A. Zollinger	8,350,000.00	28,156.00	83,000.00	4,000.00	16,700.00	1,600.00			1,350.00	8,484,806.00
Do	do	*556.53									556.53
Knoxville, Tenn.	D. A. Carpenter	4,075,000.00	8,601.00	27,000.00	4,000.00	8,800.00				650.00	4,124,111.00
Louisville, Ky.	D. C. Buell	2,800,000.00	8,933.00	27,000.00	4,000.00	4,700.00				400.00	2,845,033.00
Do	do	*773.07								*1.69	774.16
Milwaukee, Wis.	A. B. Judd	4,525,000.00	14,255.00	39,000.00	4,000.00	8,000.00	1,600.00			650.00	4,592,505.00
New York City, N. Y.	F. Sigel	3,700,000.00	7,508.00	20,000.00	4,000.00	9,625.00	4,000.00	175.00	225.00	400.00	3,745,931.00
Do	do	*430.64									430.64
Do	F. C. Loveland	648,000.00		5,000.00	333.34	899.33	333.34		50.00	200.00	654,816.01
Philadelphia, Pa.	Wm. W. H. Davis	4,400,000.00	10,624.00	31,000.00	4,000.00	10,999.00				650.00	4,457,273.00
Do	do	*103.01									103.01
Pittsburgh, Pa.	Wm. H. Barclay	4,000,000.00	9,991.00	32,000.00	4,000.00	9,450.00	2,000.00			875.00	4,058,316.00
Do	do	*333.09								*1.75	334.84
San Francisco, Cal.	T. H. Allen	1,214,000.00	2,290.00	9,000.00	4,000.00	3,598.00	650.00			525.00	1,234,093.00
Topeka, Kans.	G. W. Glick	7,150,000.00	26,752.00	72,000.00	4,000.00	12,099.00				1,000.00	7,265,851.00
Do	do	*70.99									70.99
Washington, D. C.	S. L. Wilson	5,869,000.00	8,945.00	37,000.00	4,333.34	16,169.10	1,200.00	200.00	175.00	1,300.00	5,938,322.44
		87,305,067.36	244,743.00	699,000.00	72,666.68	180,871.43	14,877.34	650.00	675.00	15,504.84	88,534,055.65

* Recovered by agents and deposited to their official credit.

† Advanced by agents from private funds, to be repaid in settlement of their accounts.

THIRD AUDITOR.

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STATEMENT SHOWING AMOUNTS ADVANCED TO AND DISBURSED BY PENSION AGENTS DURING FISCAL YEAR ENDING JUNE 30, 1889—Continued.

DISBURSEMENTS.

Agency.	Agent.	Army pen- sions.	Surgeons, 1888.	Surgeons, 1889.	Salaries.	Clerk-hire.	Rent.	Fuel.	Lights.	Contingent.	Total.
Augusta, Me.....	John D. Anderson.....	\$2,486,318.11	\$5,880.00	\$16,387.95	\$4,000.00	\$4,000.00	\$380.00	\$97.38	\$17.40	\$403.81	\$2,517,434.65
Boston, Mass.....	B. F. Peach, jr.....	4,650,051.22	7,524.97	21,645.13	4,000.00	10,889.81	.....	.....	.....	552.25	4,694,663.41
Buffalo, N. Y.....	J. Shenkelberger.....	4,899,779.52	8,893.70	25,506.43	4,000.00	10,086.00	.....	.....	.....	1,346.38	4,949,612.03
Chicago, Ill.....	M. A. Mulligan.....	7,099,996.46	18,882.21	44,308.81	4,000.00	16,000.00	.....	.....	.....	1,200.00	7,184,367.48
Columbus, Ohio.....	G. H. Barger.....	9,423,954.02	21,911.10	70,375.39	4,000.00	16,949.81	.....	.....	.....	1,399.74	9,538,590.06
Concord, N. H.....	W. H. D. Cochrane.....	2,636,248.54	5,438.95	15,661.33	4,000.00	5,498.00	570.00	.....	.....	674.60	2,668,091.42
Des Moines, Iowa.....	C. S. Lake.....	4,906,620.40	15,497.46	41,699.69	4,000.00	8,500.00	1,190.00	.....	.....	929.54	4,978,437.09
Detroit, Mich.....	Robt. McKinstry.....	4,443,654.64	10,371.40	34,623.45	4,000.00	7,500.00	1,260.00	150.00	89.10	725.00	4,502,318.59
Indianapolis, Ind.....	C. A. Zollinger.....	8,335,557.60	23,025.47	69,176.28	4,000.00	16,700.00	1,600.00	.....	.....	1,350.00	8,456,408.75
Knoxville, Tenn.....	D. A. Carpenter.....	4,031,120.90	4,997.75	19,935.62	4,000.00	8,350.78	.....	.....	.....	622.15	4,069,027.20
Louisville, Ky.....	D. C. Buell.....	2,800,766.73	7,507.00	23,132.21	4,000.00	4,700.00	.....	.....	.....	373.30	2,840,479.24
Milwaukee, Wis.....	A. B. Judd.....	4,524,085.41	12,600.37	32,352.29	4,000.00	7,923.00	1,600.00	.....	.....	536.94	4,583,998.01
New York City, N. Y.....	F. Sigel.....	3,397,609.71	5,180.95	15,623.35	3,666.66	8,725.67	3,666.67	157.50	178.60	393.73	3,435,202.83
Do.....	F. C. Loveland.....	647,865.05	.....	2,034.00	333.34	899.08	333.34	.....	27.00	199.75	651,691.56
Philadelphia, Pa.....	Wm. W. H. Davis.....	4,399,924.13	8,217.00	25,125.70	4,000.00	10,999.00	.....	.....	.....	650.00	4,448,915.83
Pittsburgh, Pa.....	Wm. H. Barclay.....	4,000,302.61	9,812.75	23,697.53	4,000.00	9,450.00	2,000.00	.....	.....	876.75	4,050,139.64
San Francisco, Cal.....	T. H. Allen.....	1,211,672.96	1,608.50	5,203.35	4,000.00	3,508.00	680.00	.....	.....	525.00	1,227,287.81
Topeka, Kans.....	G. W. Glick.....	7,150,070.42	21,691.91	60,076.15	4,000.00	12,093.23	.....	.....	.....	991.94	7,248,928.65
Washington, D. C.....	S. L. Willson.....	5,544,864.47	8,330.60	23,385.98	4,000.00	14,510.00	1,050.00	99.75	20.65	1,296.00	5,597,557.45
		86,591,362.30	202,322.09	569,950.63	72,000.00	177,377.41	14,270.01	504.63	332.75	15,046.88	87,643,166.70

STATEMENT SHOWING AMOUNTS ADVANCED TO AND DISBURSED BY PENSION AGENTS DURING FISCAL YEAR ENDING JUNE 30, 1889—Continued.

BALANCES COVERED INTO THE TREASURY DURING THE YEAR.

Agency.	Agent.	Army pensions.	Surgeons, 1888.	Surgeons, 1889.	Salaries.	Clerk-hiro.	Rent.	Fuel.	Lights.	Contingent.	Total.
Augusta, Me.....	John D. Anderson.....		\$623.00								\$623.00
Boston, Mass.....	B. F. Peach, jr.....		2,457.03								2,457.03
Buffalo, N. Y.....	J. Shenkelberger.....	\$144.12	3,008.30								3,152.42
Chicago, Ill.....	M. A. Mulligan.....		1,880.79								1,880.79
Columbus, Ohio.....	G. H. Bargar.....		7,841.90								7,841.90
Concord, N. H.....	W. H. D. Cochrane.....		2,167.05				114.00				2,281.05
Des Moines, Iowa.....	C. S. Lake.....	15.00	2,826.54					25.00	50.00		2,916.54
Detroit, Mich.....	Robert McKinstry.....		3,475.60								3,475.60
Indianapolis, Ind.....	C. A. Zollinger.....	1.00	130.53								131.53
Knoxville, Tenn.....	D. A. Carpenter.....		3,663.25								3,663.25
Louisville, Ky.....	D. C. Buell.....		1,426.00								1,426.00
Milwaukee, Wis.....	A. B. Judd.....		1,654.63								1,654.63
New York City, N. Y.....	F. Sigel.....	302,820.93	2,325.05	\$4,376.66	\$333.34	\$899.33	333.33	17.50	46.40	6.27	311,158.81
Do.....	F. C. Loveland.....										
Philadelphia, Pa.....	Wm. W. H. Davis.....		2,407.00								2,407.00
Pittsburgh, Pa.....	Wm. H. Barclay.....	50	178.25								178.75
San Francisco, Cal.....	T. H. Allen.....	52.00	681.50								733.50
Topeka, Kans.....	G. W. Glick.....		5,060.09								5,060.09
Washington, D. C.....	S. L. Willson.....	324,032.63	614.40	2,820.18	333.34	1,659.10	150.00	41.00	87.86		329,738.51
		627,066.18	42,420.91	7,196.84	666.68	2,558.43	597.33	83.50	184.26	6.27	680,780.40

THIRD AUDITOR.

STATEMENT SHOWING AMOUNTS ADVANCED TO AND DISBURSED BY PENSION AGENTS DURING FISCAL YEAR ENDING JUNE 30, 1889—Continued.

BALANCES IN HANDS OF AGENTS JUNE 30, 1889.

Agency.	Agent.	Army pen- sions.	Surgeons, 1888.	Surgeons, 1889.	Salaries.	Clerk hire.	Rent.	Fuel.	Lights.	Conti- gent.	Totals.	Total disburse- ments and balances.
Augusta, Me	John D. Anderson	\$3,681.89		\$4,612.05				\$2.62	\$57.60	\$71.19	\$8,425.35	\$2,526,483.00
Boston, Mass	B. F. Peach, jr	23.87		5,354.87		\$408.16				122.75	5,909.65	4,703,030.09
Buffalo, N. Y	J. Shenkelberger	124.43		3,493.57						5.62	3,623.62	4,956,338.07
Chicago, Ill	M. A. Mulligan	3.54		11,691.19							11,694.73	7,197,963.00
Columbus, Ohio	G. H. Bargar	1,087.45		9,624.61		.19				.26	10,712.51	9,557,144.47
Concord, N. H.	W. H. D. Cochrane	13,751.46		5,338.67						50.40	19,140.53	2,689,513.00
Des Moines, Iowa	C. S. Lake			1,300.31			\$10.00			20.46	1,330.77	4,982,684.40
Detroit, Mich	Robt. McKinstry	6,345.36		5,376.55					10.90		11,732.81	4,517,522.00
Indianapolis, Ind	C. A. Zollinger	14,898.53		13,823.72							28,822.25	8,485,362.53
Knoxville, Tenn	D. A. Carpenter	43,879.10		7,064.38		449.22				27.85	51,420.55	4,124,111.00
Louisville, Ky	D. C. Buell	6.34		3,897.79						27.79	3,901.92	2,845,807.16
Milwaukee, Wis	A. B. Judd	14.59		6,647.71		77.00				113.06	6,852.36	4,592,505.00
New York City, N. Y.	F. Sigel											3,746,361.64
Do	F. C. Loveland	134.95		2,996.00		.25			23.00	.25	3,124.55	654,816.01
Philadelphia, Pa	Wm. W. H. Davis	178.88		5,874.30							6,053.18	4,457,376.01
Pittsburgh, Pa	Wm. H. Barclay	29.98		8,302.47							8,332.45	4,058,650.84
San Francisco, Cal	T. H. Allen	2,275.04		3,796.65							6,071.69	1,234,093.00
Topeka, Kans	G. W. Glick	.57		11,923.85		.77				8.06	11,933.25	7,265,921.99
Washington, D. C.	S. L. Willson	102.90		10,793.84				59.25	66.49	4.00	11,026.48	5,938,322.44
		86,638.88		121,852.53		935.59	10.00	61.87	157.99	451.69	210,108.53	88,534,055.65

BOOK-KEEPER'S DIVISION.
STATEMENT SHOWING THE FINANCIAL OPERATIONS OF THE OFFICE.

	Period.	Advances to officers and agents during the fiscal year.	Claims paid during the fiscal year.	Transfers not involving expenditure of money from the Treasury.	Total.	Repayments and transfers to this office. (Number of requisitions 1,208.)	Carried to surplus fund by warrants of the Secretary of the Treasury, June 29, 1889.	Indefinite and transfer accounts closed by warrants of the Secretary of the Treasury, June 29, 1889.	Unexpended balances available at the close of the fiscal year.
The number of requisitions drawn by the Secretaries of War and Interior on the Secretary of the Treasury is 6,965, amounting to \$113,823,296.50, and paid in the manner set forth, out of the following appropriations, viz:									
Regular supplies, Quartermaster's Department.	1879 and prior years						\$24.00		
Do	1882 and prior years		\$200.00		\$200.00				
Do	1886 and prior years, transfer account.					\$1,877.31		\$1,877.31	
Do	1886 and prior years		845.29		845.29	1,354.23	1,354.23		
Do	Certified claims		845.91		845.91				\$243.75
Do	1887		94.25	\$196.21	290.46	1,559.27	104,265.00		
Do	1888	\$31,782.34	2,044.60	599.84	34,426.78	50,956.85			17,016.09
Do	1889	2,793,910.12	1,576.98	30.00	2,796,517.10	125,617.91			8,100.81
Incidental expenses, Quartermaster's Department.	1886 and prior years, transfer account.			622.20	622.20	1,160.79		538.59	
Do	1886 and prior years		792.95	5,485.10	6,278.05	1,995.22	1,995.22		
Do	Certified claims		461.04	1.15	462.19				
Do	1887		1,098.01	85.70	1,183.71	216.11	21,052.82		
Do	1888	2,672.32	2,195.51	380.09	5,247.92	10,415.57			19,110.45
Do	1889	652,007.97	1,197.69	16.50	653,222.16	627.96			22,405.80
Barracks and quarters.	1882 and prior years		300.00		300.00				
Do	1886 and prior years, transfer account.			347.50	347.50			347.50	
Do	1886 and prior years		5,493.00		5,493.00	740.82	740.82		
Do	Certified claims		1,111.07		1,111.07				
Do	1887			17.88	17.88	198.11	3,345.01		
Do	1888	100.00	650.33	112.61	862.94	6,170.14			8,247.18
Do	1889	637,728.18	183.00	263.20	638,174.38	7.62			36,833.24
Army transportation.	1885		19.38		19.38				163.45
Do	1885 and prior years						47.90		
Do	1886 and prior years, transfer account.					1,461.54		1,461.54	

THIRD AUDITOR.

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STATEMENT SHOWING THE FINANCIAL OPERATIONS OF THE OFFICE—Continued.

	Period.	Advances to officers and agents during the fiscal year.	Claims paid during the fiscal year.	Transfers not involving expenditure of money from the Treasury.	Total.	Repayments and transfers to this office. (Number of requisitions 1,208.)	Carried to surplus fund by warrants of the Secretary of the Treasury, June 29, 1889.	Indefinite and transfer accounts closed by warrants of the Secretary of the Treasury, June 29, 1889.	Unexpended balances available at the close of the fiscal year.
Army transportation	1886 and prior years		\$39,784.49		\$39,784.49	\$127.27	\$294.18		
Do	Certified claims		110,327.67	\$355.28	110,682.95		232.74		\$1,011.82
Do	1886		23,345.41		23,345.41				16,106.16
Do	1887		2,860.29	27.36	2,887.65	3,451.62	844.90		
Do	1888	\$85,928.19	191,299.72	1,408.11	278,636.02	52,831.69			69,752.18
Do	1889	2,571,636.87	45,252.21	25.75	2,616,914.83	8,821.52			91,906.69
Army transportation, Pacific railroads	1886 and prior years		6,850.22		6,850.22			\$6,850.22	
Do	1887		6,399.08		6,399.08	24.57		6,374.51	
Do	1888		59,717.17		59,717.17	139.98		59,577.19	
Do	1889		6,746.23		6,746.23	71.15		6,675.08	
50 per cent of arrears of army transportation due certain land grant railroads	1886 and prior years		151.99		151.99				
Do	Certified claims		6,608.78		6,608.78				
Do	1887		3,570.83		3,570.83	118.20	22,501.96		
Do	1888		23,954.50		23,954.50	33.97			
Clothing, camp and garrison equipage	1886 and prior years, transfer account.					100.00		100.00	
Do	1886 and prior years		79.28		79.28	289.85	289.85		
Do	1885						13,334.54		
Do	1887			36.35	36.35	5,422.81	63,360.19		
Do	1888	1,552.25			1,552.25	43,657.28			45,897.61
Do	1889	1,399,434.82			1,399,434.82	250,059.47			624.65
Horses for cavalry and artillery	1886 and prior years, transfer account.					34.87		34.87	
Do	1886 and prior years		1,341.33		1,341.33				
Do	Certified claims		1,055.84		1,055.84				
Do	1887						660.03		
Do	1888					2,550.32			3,283.91
Do	1889	131,398.04			131,398.04	1,398.04			
Shooting galleries and ranges	1887			34.02	34.02				
Do	1888			200.30	200.30	291.40	229.71		152.06
Do	1889	10,107.41	500.00	6.36	10,613.77	674.40			60.63
Construction and repair of hospitals	1887	1,540.64	40.00		1,580.64	1,579.45	1,873.13		1,619.43
Do	1888	2,022.24		31.06	2,053.24	3,357.67			166.67
Do	1889	100,087.42		799.55	100,886.97	1,053.64			
Construction of quarters for hospital stewards	1887						1,105.78		
Quarters for hospital stewards	1888		9.40	2.50	11.90	577.78			570.70

Do	1889	14,243.76	17.50	14,261.26	1,764.89		3.03
National cemeteries	1887		.84	.84	1.00	1,334.84	
Do	1888	405.51	18.74	1,145.78	1,570.03	628.80	1,276.16
Do	1889	98,887.38		547.86	99,435.24		564.76
Pay of superintendents of national cemeteries	1887					30.18	
Do	1888				37.33		78.91
Do	1889	60,386.49		60,386.49	45.56		333.56
Transportation of officers and their baggage	1871 and prior years, transfer account.						
Do	1871 and prior years				194.50	194.50	
Pay transportation services and supplies of Oregon and Washington volunteers in 1855 and 1856	do		5,373.64	5,373.64			
Do	Certified claims		1,530.08	1,530.08			
Maintenance and repair of military telegraph lines	1884 and prior years					417.37	
Do	Certified claims		13.82	13.82			
Do	1887				50.00	140.08	
Observation and report of storms	1886 and prior years		38.50	38.50	6,855.42	6,855.42	
Do	1887		1,133.99	1,133.99	1,017.89	26,617.27	
Do	1888	600.00	22.40	129.95	752.35	78.59	30,511.14
Do	1889	180,348.77		151.35	180,500.12	366.12	58,066.00
Signal Service of the Army	1886 and prior years				1.47	1.47	
Do	1887					6.01	
Do	1888			10.07	10.07		22.30
Do	1889	4,038.36		4.45	4,042.81	.84	958.03
Signal Service, regular supplies	1886					3,146.00	
Do	1887		191.20	191.20			648.85
Do	1888		3.60	612.90	616.50	1,587.22	3,065.50
Do	1889	40,461.98		1,382.66	41,844.64	294.02	6,532.34
Signal Service, incidental expenses	1886					1,152.65	
Do	1887					460.34	
Do	1888					153.60	575.69
Do	1889	496.70			496.70		278.47
Signal Service, barracks and quarters	1887						14.33
Do	1888		8.00		8.00	2,449.90	2,566.57
Do	1889	63,269.64			63,269.64		592.19
Signal Service, transportation	1886 and prior years, transfer account.			28.00	28.00		28.00
Do	1886 and prior years		7.01		7.01		
Do	Certified claims		6.88		6.88		
Do	1887 transfer account					28.00	28.00
Do	1887		175.85	137.97	313.82	144.52	231.09
Do	1888		2,177.07	18.27	2,195.34	2,021.33	15.05
Do	1889	14,936.71	1,536.80		16,473.51	6.90	5,653.39
Signal Service, subsistence	Certified claims		14.25		14.25		
Do	1887					3,841.73	
Do	1888		12.00	6.47	18.47	1,064.25	4,113.78
Do	1889	111,309.59			111,309.59		5,065.99
Subsistence of the Army	1886 and prior years, transfer account.			71.50	71.50	1,907.55	

STATEMENT SHOWING THE FINANCIAL OPERATIONS OF THE OFFICE—Continued.

	Period.	Advances to officers and agents during the fiscal year.	Claims paid during the fiscal year.	Transfers not involving expenditure of money from the Treasury.	Total.	Repayments and transfers to this office. (Number of requisitions 1,208.)	Carried to surplus fund by warrants of the Secretary of the Treasury, June 29, 1889.	Indefinite and transfer accounts closed by warrants of the Secretary of the Treasury, June 29, 1889.	Unexpended balances available at the close of the fiscal year.
Subsistence of the Army.....	1886 and prior years.....		\$794.14		\$794.14	\$5,606.69	\$5,606.69		
Do.....	Certified claims.....		899.98		899.98				
Do.....	1887.....		57.48	\$238.43	295.91	900.82	217,658.71		
Do.....	1888.....	\$1,000.00	53.22	116.60	1,169.82	37,356.77			\$57,352.64
Do.....	1889.....	1,663,879.45	51.60	39.00	1,663,970.05	17,328.77			98,358.72
Support of military prison at Fort Leavenworth, Kans.....	1887.....						13,562.51		
Do.....	1888.....					1,210.19			4,248.31
Do.....	1889.....	85,682.00		5.00	85,687.00	5.00			9,618.00
Repairing roads to national cemeteries.....		15,139.50			15,139.50	81.83			952.33
Road to the signal station on Pike's Peak, Colo.....									10,000.00
Road from Corinth to national cemetery, Miss.....		10,000.00			10,000.00				
Road from Chattanooga to national cemetery, Tenn.....									54.14
Road to the national cemetery near Pineville, La.....		11,000.00			11,000.00				
Road to the national cemetery at Chalmette, La.....									95.60
Road from Vicksburg to national cemetery, Miss.....						.57			.57
Road from Fort Scott to the national cemetery, Kans.....									941.97
Road to the national cemetery, Presidio of San Francisco, Cal.....		10,000.00			10,000.00				
Road from Natchez to the national cemetery, Miss.....									6,106.29
Road from Antietam to the national cemetery, Md.....		10,500.00			10,500.00				14,500.00
Road from Springfield to the national cemetery, Mo.....									.09
Road from Marietta to the national cemetery, Ga.....		5,000.00			5,000.00				
Road to the national cemetery Knoxville, Tenn.....									29.33
Road from New Berne to the national cemetery, N. C.....		15,500.00			15,500.00				4,500.00

Road from Florence to the national cemetery, S. C.							15,000.00
Road to the national cemetery, Baton Rouge, La.	15,000.00			15,000.00			
Road from Baton Rouge to the national cemetery, La.							6,000.00
Cemetery fence, Winnebago, Wis.					95.59		95.59
Carson City Cemetery, Nevada.							512.50
Headstones for graves of soldiers.	60,358.00	460.67	106.77	60,925.44			37,410.89
Military posts	301,063.26	11,000.00		312,063.26	23,977.08		51,639.33
Military post near Denver, Colo.	147,000.00			147,000.00			
Fort Brady military post, Mich.	302.40			302.40			119,697.60
Fort Meade military reservation, Dak.							3,000.00
Military post at Fort Omaha, Nebr.	77.73			77.73	20		199,922.47
Military post at Fort Robinson, Nebr.	9,050.34		20,949.66	30,000.00			
Military post near Newport, Ky. (site).	4,050.00			4,050.00			12,481.55
Military post near Newport, Ky. (buildings)	97,715.09			97,715.09			1,214.74
Military post at Fort Niobrara, Nebr.	30,000.00			30,000.00			
Military post near Chicago, Ill.	5,097.90			5,097.90			294,802.10
Purchase of Fort Brown Reservation, Tex.							160,000.00
Purchase of drill ground near San Antonio, Tex.							345.00
Purchase of Old Produce Exchange Building and site, New York City.	Certified claims.		1,500.00	1,500.00			
Remodeling Old Produce Exchange Building, New York City.	85,000.00			85,000.00			
Signal Service cable, Columbia River.		10.00		10.00	90.50		80.50
Buildings for cavalry and artillery school, Fort Riley, Kans.	150,000.00			150,000.00			
Refunding to States expenses incurred in raising volunteers.	Act October 19, 1888	31,119.85		31,119.85			
Extension of military reservation at Fort Thornburgh, Utah.		3,437.00		3,437.00			
Services and supplies of Montana volunteers in the Nez Perces Indian war.		150.00		150.00			657.00
Burial of indigent soldiers		1,000.00		1,000.00			
Soldiers' monument at Mound City, Kans.		2,500.00		2,500.00			
Examination of claims of States and Territories.	Act June 27, 1882	1,000.00		1,000.00	1,875.62		5,875.62
Confederate cemeteries near Columbus, Ohio.		178.00		178.00			75.46
Establishing signal station at Point Jupiter, Fla.		60		60	882.41		954.27
Army and Navy Hospital, Hot Springs, Ark.		242.21		242.21	242.21		8,490.00
Do	Certified claims.	74.51		74.51			
Re-imbursing Massachusetts for protecting harbors and fortifications. Act July 7, 1864.	do	209,885.61		209,885.61			
Re-imbursing Kentucky for expenses in suppressing the rebellion. Act June 8, 1872.	do	39,156.60		39,156.60			
Twenty per cent. additional compensation	do	175.23		175.23			
Bridge trains and equipage.	do	30.00		30.00			
Keeping, supplying, and transporting prisoners of war.	do	143.00		143.00			

THIRD AUDITOR.

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STATEMENT SHOWING THE FINANCIAL OPERATIONS OF THE OFFICE—Continued.

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REPORT ON THE FINANCES.

	Period.	Advances to officers and agents during the fiscal year.	Claims paid during the fiscal year.	Transfers not involving expenditure of money from the Treasury.	Total.	Repayments and transfers to this office. (Number of requisitions 1,208.)	Carried to surplus funds by warrants of the Secretary of the Treasury, June 29, 1889.	Indefinite and transfer accounts closed by warrants of the Secretary of the Treasury, June 29, 1889.	Unexpended balances available at the close of the fiscal year.
Rogue River Indian war	Prior to July 1, 1886		\$374.25		\$374.25				
Do	Certified claims		47.18		47.18				
Commutation of rations to prisoners of war in rebel States and soldiers on furlough.	Prior to July 1, 1885	\$2,777.45	22.50		2,799.95	\$2,287.51			
Do	Prior to July 1, 1886	15,723.00			15,723.00				
Do	Certified claims	15,000.00			15,000.00				\$664.12
Horses and other property lost in military service, act March 3, 1849.	Prior to July 1, 1885		245.00		245.00	235.00			
Do	Prior to July 1, 1886	78,010.67	122.64	\$1,007.14	79,140.45				
Do	Certified claims	50,121.41	746.63	1,359.75	52,227.79				492.60
Do	Indefinite		2,179.50		2,179.50			\$2,179.50	
Support of Bureau of Refugees, Freedmen, and Abandoned Lands.	Act October 19, 1888		40.00		40.00	44.00			44.00
Capture of Jefferson Davis	Act July 27, 1863		293.00		293.00				1,796.38
Constructing jetties and other works at South Pass, Mississippi, River.	Act May-13, 1879		150,000.00		150,000.00			150,000.00	500,000.00
Claims of officers and men of the Army for destruction of private property.	Act March 3, 1885		12,871.90		12,871.90			12,871.90	
Claims for quartermaster stores and commissary supplies, act July 4, 1864.	Act March 11, 1878		21.00		21.00				
Do	Act July 5, 1884		200.00		200.00				514.43
Do	Act March 2, 1889		39,868.89		39,868.89				
Re-imbursement to certain States and Territories for expenses incurred in repelling invasions and suppressing Indian hostilities.	Act October 19, 1888		11,723.64		11,723.64				
Do	Certified claims		38,132.98		38,132.98				36,608.05
Sundry specific accounts.									
Relief of Peter Marck and others.	Act April 4, 1888		465.41		465.41				
Relief of T. J. Edwards, administrator of David Edwards.	Act May 17, 1888		225.00		225.00				
Relief of Morgan Rawls	Act June 4, 1888		800.00		800.00				
Relief of B. M. Parish	Act June 18, 1888		635.00		635.00				
Relief of P. L. Ward, executor of William Ward.	do		1,800.00		1,800.00				
Relief of legal representatives of Mary H. Pike, deceased.	Act June 19, 1888		35.00		35.00				
Relief of heirs of A. Gates Lee and B. P. Lee	Act June 4, 1888		675.00		675.00				

Relief of William Lavery.....	Act August 21, 1888.....	438.75.....	438.75.....		
Relief of Lucinda McGuire.....	Act August 13, 1888.....	10,260.00.....	10,260.00.....		
Relief of Perez Dickinson, surviving partner of Cowan & Dickinson.....	Act August 27, 1888.....	96,192.00.....	96,192.00.....		
Relief of Jesse Coe.....	Act August 12, 1888.....	375.00.....	375.00.....		
Relief of Joseph W. McClurg.....	Act August 27, 1888.....	2,500.00.....	2,500.00.....		
Relief of S. B. West, administrator of Thomas Becton.....	do.....	1,585.00.....	1,585.00.....		
Relief of John H. Weeks.....	Act September 11, 1888.....	2,880.00.....	2,880.00.....		
Relief of the Roman Catholic Church of St. Peter and St. Paul, at Coattanooga, Tenn. Relief of Susan B. Hopkins, widow of Arva Hopkins.....	Act September 22, 1888.....	18,729.09.....	18,729.09.....		
Relief of Edward Braden and Job W. Angus.....	Act September 11, 1888.....	392.50.....	392.50.....		
Relief of A. M. Woodruff.....	Act October 9, 1888.....	2,006.17.....	2,006.17.....		
Relief of Anthony L. Woodson.....	do.....	933.33.....	933.33.....		
Relief of William Tabb.....	Act October 19, 1888.....	4,130.40.....	4,130.40.....		
Claim of John R. and James M. Reynolds for supplies taken during the war.....	Act October 18, 1888.....	2,149.75.....	2,149.75.....		
Rent of Citadel Academy, Charleston, S. C.....	Act October 19, 1888.....	71,992.00.....	71,992.00.....		
Relief of James Millinger.....	do.....	77,250.00.....	77,250.00.....		
Relief of Baptist Female College, of Lexing- ton, Mo.....	Act October 12, 1888.....	19,893.75.....	19,893.75.....		
Relief of estate of Joseph Tenno.....	Act September 22, 1888.....	3,167.67.....	3,167.67.....		
Relief of David L. Brainard and others in the Greely Arctic Expedition.....	Act October 19, 1888.....	580.00.....	580.00.....		
Relief of Margaret Kennedy, widow of John Kennedy, deceased.....	Act October 9, 1888.....	12,942.98.....	12,942.98.....		
Relief of estate of Lucien Goyaux.....	Act October 19, 1888.....	1,378.44.....	1,378.44.....		
Relief of Richard Trahuo and others.....	Act October 9, 1888.....	1,545.00.....	1,545.00.....		
Relief of trustees of First Baptist Church, Smithland, Ky.....	Act January 28, 1889.....	2,518.33.....	2,518.33.....		113.66
Relief of James A. Stewart.....	Act February 15, 1889.....	500.00.....	500.00.....		
Relief of Mary A. and Lula H. Howse, heirs of John C. Howse.....	Act March 2, 1889.....	2,500.00.....	2,500.00.....		
Relief of John De Bree, executor of Margaret T. Higgins.....	do.....	10,975.00.....	10,975.00.....		
Relief of William Gregston.....	do.....	3,236.66.....	3,236.66.....		
Relief of the trustees of the Protestant Epis- copal Theological Seminary and High School, Va.....	do.....	150.00.....	150.00.....		
Relief of William Pfander.....	do.....	20,000.00.....	20,000.00.....		
Relief of estate of J. J. Pulliam, deceased.....	Act February 25, 1889.....	883.50.....	883.50.....		
Relief of J. S. Flake, guardian of Samuel Howard.....	Act March 2, 1889.....	4,167.00.....	4,167.00.....		
Relief of Lucy M. Swinnea and Mary E. Han- sard.....	do.....	100.00.....	100.00.....		
Relief of Hudson G. Lanekin.....	do.....	1,280.00.....	1,280.00.....		
Relief of William Whitehouse.....	do.....	125.00.....	125.00.....		
Relief of Mary T. Duncan.....	do.....	247.50.....	247.50.....		
Relief of Louisa H. Hasell.....	Act March 1, 1889.....	8,176.05.....	8,176.05.....		
	Act March 2, 1889.....	350.00.....	350.00.....		

STATEMENT SHOWING THE FINANCIAL OPERATIONS OF THE OFFICE—Continued.

	Period.	Advances to officers and agents during the fiscal year.	Claims paid during the fiscal year.	Transfers not involving expenditure of money from the Treasury.	Total.	Repayments and transfers to this office. (Number of requisitions 1,208.)	Carried to surplus fund by warrants of the Secretary of the Treasury, June 29, 1889.	Indefinite and transfer accounts closed by warrants of the Secretary of the Treasury, June 29, 1889.	Unexpended balances available at the close of the fiscal year.
Relief of John Farley.....	Act March 1, 1889.....		\$118.28		\$118.28				
Relief of widow of Arno Voss.....	Act March 2, 1889.....		607.00		607.00				
Relief of James Devine.....	do.....								\$700.00
Engineer Depot at Willetts Point, N. Y.....	1886 and prior years.....		3.44		3.44	\$3.44	\$3.44		
Engineer Depot at Willetts Point, N. Y. (incidental). Do.....	1887.....						36.00		
Engineer Depot at Willetts Point, N. Y. (materials). Do.....	1889.....	\$5,000.00			5,000.00				
Engineer Depot at Willetts Point, N. Y. (instruments). Do.....	1889.....	1,500.00			1,500.00				
Engineer Depot at Willetts Point, N. Y. (library). Do.....	1887.....						60.56		
Engineer Depot at Willetts Point, N. Y. (library). Do.....	1889.....	2,000.00			2,000.00				
Engineer Depot at Willetts Point, N. Y. (library). Do.....	1887.....					28.17	28.17		
Engineer Depot at Willetts Point, N. Y. (laboratory for enlisted men). Do.....	1888.....					72.94			72.94
Engineer Depot at Willetts Point, N. Y. (repairs to sea wall and wharf). Do.....	1889.....	500.00			500.00				
Engineer Depot at Willetts Point, N. Y. (repairs to sea wall and wharf). Do.....	1889.....	6,500.00			6,500.00				
Engineer Depot at Willetts Point, N. Y. (repairs to sea wall and wharf). Do.....	1889.....	2,500.00			2,500.00				
Current and ordinary expenses, Military Academy. Do.....	1886 and prior years.....					3,820.89	3,820.89		
Do.....	1887.....					5,148.52	5,148.52		
Do.....	1888.....		105.42		105.42	3,778.55			3,673.13
Do.....	1889.....	57,484.80			57,484.80				
Do.....	1889 and 1890.....	600.00			600.00				
Miscellaneous items and incidental expenses, Military Academy. Do.....	1886 and prior years.....					595.35	595.35		
Do.....	1887.....					314.20	314.20		
Do.....	1888.....		37.50		37.50	1,220.72			1,183.22
Do.....	1889.....	17,120.00			17,120.00				
Buildings and grounds, Military Academy. Do.....	1886 and prior years.....					600.79	600.79		
Do.....	1887.....					581.52	583.52		
Do.....	1888.....					123.74			123.74
Do.....	1889.....	16,970.20			16,970.20				
Do.....	1889 and 1890.....	6,300.00			6,300.00				4,200.00
Survey of northern and northwestern lakes. Do.....	1887.....						26.50		

Do	1888.	522.32		522.32			202.68
Do	1889.	2,000.00		2,000.00			
Preservation and repair of fortifications.	1887.	6,638.17		6,638.17			
Do		59,636.12		59,636.12	1,246.45		41,610.33
Contingencies of fortifications.			77.33	77.33			
Do	Certified claims.	4,368.60		4,368.60			
Damages by improvement of Fox and Wisconsin Rivers.	Act October 19, 1888	15,318.26		15,318.26			
Re-imbursment to certain companies for protecting shores of Missouri River at Winthrop, Mo.	Act March 2, 1889.	62,060.00		62,060.00			
Academic building, Military Academy.					513.20		62,513.20
New Academic building, Military Academy.							490,000.00
Observation and exploration in the Arctic Seas.			\$147.10	147.10			156.96
Torpedoes for harbor defense	1887.				8,320.07		
Do		30,100.00		30,100.00			169,900.00
Protection of river bank at Fort Brown, Tex.		1,000.00		1,000.00			
Hartford and New York Transportation Company, removing obstructions in Connecticut River.							2,606.80
Investigating the mining debris question in California.		5,000.00		5,000.00			5,000.00
Survey of certain historic grounds, locations, and military works.					2.26		2.26
Improvement of Yellowstone National Park.		25,000.00		25,000.00			
Sea-walls and embankments.		28,009.16		28,009.16			88,990.84
Survey of road from Aqueduct Bridge to Mount Vernon.		3,000.00		3,000.00			7,000.00
Surveys for deep water harbor, Gulf of Mexico.		2,000.00		2,000.00			
Surveys and maps of battle-fields.		2,000.00		2,000.00			
Survey of boundary lines between Indian Territory and Texas.					572.36		7,572.36
Improvement of National Park, island of Mackinac, Mich.		1,000.00		1,000.00			973.98
Gymnasium, Military Academy.		148.73		148.73			33,851.27
New gymnasium, Military Academy.							100,000.00
Wharf at Fortress Monroe, Va.		90,931.00	69.00	91,000.00			75,000.00
Construction of aids to guide water craft through bridge spans.	Indefinite.	100.00		100.00		\$100.00	
Removing sunken vessels or craft obstructing or endangering navigation.	do	13,122.66		13,122.66	3,607.60	9,515.06	
Operating and care of canals and other works of navigation.	do	507,286.79		507,286.79	609.60	506,677.19	
Monuments or tablets at Gettysburg.		1,000.00		1,000.00	7.60		13,907.60
Surveys and reconnaissances in military divisions and departments.	1887.				424.66		
Mississippi River Commission							
Do	1888 and prior years	25,000.00		25,000.00			57.80
Do	1889.	31,500.00		31,500.00			3,500.00
River and harbor improvements		10,610,519.26	242.92	10,610,762.18	71,657.73		15,910,727.31

THIRD AUDITOR.

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STATEMENT SHOWING THE FINANCIAL OPERATIONS OF THE OFFICE—Continued.

	Period.	Advances to officers and agents during the fiscal year.	Claims paid during the fiscal year.	Transfers not in- volving expendi- ture of money from the Treasury.	Total.	Repay- ments and transfers to this office. (Number of requisitions 1,208.)	Carried to surplus fund by warrants of the Secretary of the Treasury, June 29, 1889.	Indefinite and transfer ac- counts closed by warrants of the Secretary of the Treasury, June 29, 1889.	Unexpended balances available at the close of the fiscal year.
Army pensions.....	1886 and prior years		\$6. 00		\$6. 00	\$12, 009. 60	\$12, 009. 60		
Do	Certified claims		736. 14		736. 14				
Do	1887		772. 43		772. 43	5, 258. 19	1,431, 108. 97		
Do	1888 transfer account					76. 50		\$76. 50	
Army pensions.....	1888		18, 939. 62		18, 939. 62	1,502,300.38			\$2, 048, 591. 26
Do	1889	\$87,306,000.00	106,717.97		87,412,717.97	641,871.33			2, 153. 86
Mexican War pensions	1888		154. 13		154. 13	404,310. 40			4, 400, 653. 43
Fees of examining surgeons, Army pensions	1887		1,847. 00		1,847. 00				3, 409. 23
Do	1888	244,743. 00	28,132. 40		272,875. 40	179,817.36			151,371.68
Do	1889	699,000. 00			699,000. 00	7,196. 84			298,196. 84
Salaries, pension agents	1887						233. 33		
Do	1889	72,666. 68			72,666. 68	666. 68			
Clerk-hire, pension agencies	1887						2,227. 01		
Do	1888					626. 94			627. 03
Do	1889	180,558. 43			180,558. 43	2,558. 43			
Rents, pension agencies	1887						1,502. 61		
Do	1888					112. 74			2,911. 78
Do	1889	14,877. 34			14,877. 34	597. 33			3,919. 99
Fuel, pension agencies	1887						616. 88		
Do	1888					78. 85			378. 85
Do	1889	650. 00			650. 00	83. 50			183. 50
Lights, pension agencies	1887						1,573. 60		
Do	1888					118. 06			461. 61
Do	1889	675. 00			675. 00	184. 26			259. 26
Contingent expenses, pension agencies	1887						3. 60		
Do	1888					52. 27			82. 95
Do	1889	15,490. 00			15,490. 00	7. 27			517. 27
Arrears of Army pensions		20,000. 00	4,983. 40		24,983. 40	21,664. 29			351,764. 00
Fees for vouchers, arrears of Army pensions						50. 00			1,415. 40
Total		112,026,491.56	1,752,557.55	\$44,247.39	113,823,296.50	3,568,296.30	1,987,837.05	767,194.57	26,420,337.27

NOTE. — Requisitions for the sum of \$25,699.24 having been canceled, that amount, heretofore reported as an expenditure in the monthly reports of this office, has not been included in this statement.

The sum of \$10,000, charged herewith under Army pensions, 1889, will be covered back into the Treasury, and will not appear as an "advance to agents" in the report of the pension division of this office.

MISCELLANEOUS DIVISION.

RE-IMBURSEMENT SECTION.

Number of claims on hand as per last report.....	75
Number of claims received during fiscal year.....	2, 319
Total	2, 394
Number of claims reported to Second Comptroller during fiscal year 1889	*2, 206
Balance claims on hand June 30, 1889	188
Letters received	5, 395
Letters written	5, 803
Re-imbursement vouchers examined	16, 475
Transcripts mailed pension agents	4, 405
Blanks mailed applicants	4, 401
Claims investigated by Secret Service Division, 53.	
Amount involved in settlement	\$56, 944. 65
Amount allowed in settlement	28, 062. 18
Gross saving	28, 882. 47
Total cost of investigation	2, 772. 58
Net saving	26, 109. 89
Appropriated by Congress for use in investigating claims	4, 000. 00
Expended	2, 772. 58
Unexpended balance	1, 227. 42

COPYING SECTION.

Miscellaneous papers registered	1, 150
Miscellaneous papers copied	5, 694
Miscellaneous papers compared	6, 587
Difference sheets registered	1, 050
Difference sheets copied	3, 425
Difference sheets compared	3, 967
Letters recorded	83
Letters compared	120
Names indexed	19, 506
Number of clerks employed	9

RECORDS AND FILES SECTIONS.

New settlements added to files	17, 932
Of this number are--	
Accounts of quartermasters, subsistence, engineers, and Signal Service	1, 969
Pension and re-imbursement settlements	2, 835
Miscellaneous claims	4, 430
Property returns	8, 698
Total	17, 932

Eight hundred and ten pension abstracts have been bound, leaving yet unbound about 1,000 (estimated).

In presenting the annual report of the Third Auditor for the fiscal year ending June 30, 1889, I take pleasure in saying that a pardonable degree of pride can be felt by the employés of this Bureau for the gratifying exhibit made of their labors. The steady and substantial growth of the Republic is reflected in a yearly increase of business in all the departments of the Government, and this, to a great extent, is the experience of the Third Auditor's Office. The present liberal and humane pension policy is measurably adding to our augmented labors, and when it is reflected that the annual disbursement of nearly \$100,000,000 to the pensioners of the nation in all the minutæ of systemized detail is audited in this Bureau, some idea can be formed of the research and care required, to the end that the trust involved in disbursing this large appropriation may secure an absolutely correct accounting. The "re-issue" and "increase" vouchers, involving, as they do, much intricate calculation, increased during the past year 15,855. The number of pensioners on the rolls July 1, 1889, was about 490,000, and there will probably be added 35,000 more by June 30, 1890. This addition will

*Amount involved in settlement, \$111,988.45.

make the estimated number of pensioners at that date 525,000, thus giving to this office for examination 2,100,000 vouchers, and requiring for their payment at least \$100,000,000. It has been the policy—a mistaken one, I think—to give the clerks in the examining section of the pension division a certain prescribed task in the number required to be examined. The enormous amounts of money appropriated and passed to the credit of the different pension agents should have in their auditing the closest and most careful scrutiny, and the examinations hereafter will be made with a view to obviate undue or forced haste at the possible expense of accuracy. As the years intervene since the suppression of the rebellion, the work attached to the proper examination of records in their relation to the multiform class of claims growing out of the civil war, is more extended and intricate, and marks a greater consumption of the time of the clerical force assigned to these duties, than was the general history of claims immediately succeeding the rebellion, so that frequently a month's record of the different claims' divisions may show diminished results, while as a matter of fact the importance to the Government in dollars and cents may have been far more vast. Although a quarter of a century has elapsed since the close of the war, still the volume of varied claims pertaining to the struggle has no material diminution, and experience demonstrates that the most rigid investigation is necessary, often to prevent duplicate payments, and always to subserve the legitimate rights of the Government. It is false economy to attempt to expedite business at the expense of thoroughness and efficiency, especially so in a Bureau like this, where patient inspection, exhaustive research, and careful accounting enter so largely into the warp and woof of its daily routine.

The calls for record evidence from the Court of Claims is augmenting our work, and in the division charged with oversight of the various Army expenditures, there is a slight increase in the volume of duties, while the numerous miscellaneous claims for property lost or used by the Government during the late war still demands the constant and unwearied examination of the force employed in this office. I desire to call attention to the crowded condition of the Files, and to suggest that more ample accommodations be provided for the current accumulation of records, papers, etc. Additions to these valuable records are being continually made, and the space appropriated for their reception and safe-keeping has not been proportionately enlarged to meet the absolute requirements of the case. There should be prompt measures taken for the better security against the dangers of fire and ravages of time, in relation to the immense bulk of documents now in the property rooms of this Bureau. While no vigilance or care is relaxed in guarantying their protection as at present situated and surrounded, the incalculable value of the records renders the remotest liability of their harm a source of solicitude.

My incumbency has been so recent that I will not presume to suggest any particular improvement in the general business details of the office at this time, except that I am convinced there is no necessity for the Miscellaneous Division, and I have concluded to merge it with the other divisions; with the exception of giving the immediate supervision of the Files to the Deputy Auditor. It will be the pleasure of the attachés of this Bureau to meet the increased responsibilities of the coming year with such a record of faithfulness as to merit the satisfaction of "duty well done."

Very respectfully,

W. H. HART,
Auditor.

Hon. WILLIAM WINDOM,
Secretary of the Treasury.

(No. 12.)

REPORT OF THE FOURTH AUDITOR.

TREASURY DEPARTMENT,
FOURTH AUDITOR'S OFFICE,
Washington, October 22, 1889.

SIR: I have the honor to submit the annual report of the work of this Bureau for the fiscal year ending June 30, 1889.

The balances, liabilities, and repayments under "pay" and other appropriations are shown by the following statements:

STATEMENT OF APPROPRIATIONS, PAY OF NAVY AND PAY OF THE MARINE CORPS, 1889.

Pay of the Navy, 1889.

Balance in hands of disbursing officers June 30, 1889	\$101,076.81
Balance in Treasury, as shown by ledger, June 30, 1889	1,567,027.91
Balance due from adjustment of appropriations	594,474.71
Total balance	2,262,579.43

The liabilities June 30, 1889, were as follows:

Amount due and unpaid officers and men	\$867,256.97
Amount due Naval Hospital fund	37,451.76
Amount due clothing, Navy	138,308.19
Amount due small store fund	36,834.66
Amount due provisions, Navy	9,832.30
Amount due on account of unpaid allotments	33,780.40
Amount due general account of advances	1,392,578.82
Total liability	2,516,043.10
Deficiency	253,463.67

Pay of the Marine Corps, 1889.

Balance in hands of disbursing officers June 30, 1889	15,730.71
Balance in Treasury, as shown by ledger	112,533.24
Balance due from adjustment of appropriations	41,784.70
Total balance	170,048.65

The liabilities June 30, 1889, were as follows:

Amount due and unpaid officers and men	\$47,200.64
Amount due Naval Hospital fund	6,358.60
Amount due general account of advances	80,821.46
Total liability	134,380.70
Available balance	35,667.95

The deficiency in pay of the Navy is partially caused by the payment out of that fund of claims settled, under recent decisions of the Supreme Court, for longevity and for service on board receiving ships.

The following table exhibits in detail the appropriations and expenditures for the year:

APPROPRIATIONS AND EXPENDITURES OF THE UNITED STATES NAVY FOR THE FISCAL YEAR ENDING JUNE 30, 1889.

Title of appropriation.	Year.	Appropriations and balances.	Amount drawn out by warrant.	Balance in hand June 30, 1889.	Amount expended as shown by vouchers.	Amount carried to the surplus fund.
Pay of the Navy	1889	\$7,082,404.00	\$5,515,376.09	\$1,567,027.91	\$6,193,711.21	
Pay of the Navy	1888	1,580,707.31	1,009,111.72	571,595.59	1,093,873.70	
Pay of the Navy	1887	31,175.76	30,673.57	502.19	32,752.68	
Pay of the Navy		2,284.58	2,172.46	112.12	2,182.90	
Pay, miscellaneous	1889	215,000.00	205,493.02	9,506.98	239,610.34	
Contingent, Navy	1889	7,000.00	1,954.38	5,045.62	7,800.23	
Pay of the Marine Corps	1889	673,807.66	561,274.42	112,533.24	594,482.94	
Pay of the Marine Corps	1888	102,103.41	66,706.35	35,387.06	69,298.52	
Pay of the Marine Corps	1887	15,138.81	14.55	15,124.26	256.86	
Pay of the Marine Corps		188,361.07	8.84	188,352.23	8.84	
Contingent, Marine Corps	1889	26,322.02	25,980.69	341.33	26,914.52	
Provisions, Marine Corps	1889	62,185.05	59,691.55	2,493.50	56,478.52	
Clothing, Marine Corps	1889	65,000.00	65,000.00		66,299.33	
Fuel, Marine Corps	1889	18,000.00	17,943.00	57.00	17,575.57	
Military stores, Marine Corps	1889	10,786.50	10,732.50	54.00	10,145.20	
Transportation and recruiting, Marine Corps	1889	12,500.00	12,214.60	285.40	11,658.35	
Marine barracks, Norfolk, Va.		45,000.00	1,000.00	44,000.00	410.00	
Repairs barracks, Marine Corps	1889	10,780.00	10,770.00	10.00	10,315.47	
Hire of quarters, Marine Corps	1889	6,560.00	6,560.00		6,392.93	
Forage, Marine Corps	1889	3,500.00	3,500.00		3,213.98	
Pay, Naval Academy	1889	104,013.45	103,700.00	313.45	102,751.78	
Special course, Naval Academy	1889	5,000.00	3,136.30	1,863.70	2,948.72	
Repairs, Naval Academy	1889	21,000.00	14,614.91	6,385.09	14,476.51	
Heating and lighting, Naval Academy	1889	17,000.00	16,496.20	503.80	16,447.60	
Stationery, Naval Academy	1889	2,000.00	1,881.48	118.52	1,831.49	
Library, Naval Academy	1889	2,000.00	1,570.43	429.57	1,323.93	
Chemistry, Naval Academy	1889	2,500.00	2,325.51	174.49	2,144.16	
Stores, Naval Academy	1889	800.00	776.23	23.77	677.24	
Materials, Naval Academy	1889	1,000.00	959.58	40.42	916.97	
Board of Visitors, Naval Academy	1889	1,500.00	1,500.00		1,473.16	
Miscellaneous, Naval Academy	1889	32,000.00	29,410.69	2,589.31	29,398.33	
Purchase of land adjacent to Naval Academy		90,000.00		90,000.00		
Boat-houses for steam launches Naval Academy		30,000.00	5,462.95	24,537.05	5,462.27	
Commissioners on new navy-yards and dry-docks		15,000.00	9,032.19	5,967.81	8,995.55	
Increase of the Navy:						
Vessels authorized March 3, 1885		690,247.57	684,308.46	5,939.11	707,749.63	
Gun-boats and cruisers authorized March 3, 1887		1,251,942.16	1,209,225.07	42,717.09	1,184,920.64	
Vessels for coast and harbor defense		997,642.83	15,459.26	982,183.57	13,193.78	
Monitors and Vessels authorized March 3, 1885, and August 3, 1886		2,293,855.44	619,918.52	1,663,936.92	564,873.26	
Armament		2,625,848.56	1,247,486.16	1,378,362.40	1,251,070.34	
Armor and gun steel		3,998,620.51	189.41	3,998,431.10	189.31	
Construction and machinery		7,553,000.00	855,290.52	6,697,709.48	852,681.61	
Steel practice vessels		260,000.00		260,000.00		

Vessels and monitors, act August 3, 1886.....	1,269,639.28	883,331.28	406,308.00	884,039.29
Gun plant, navy-yard, Washington, D. C.....	625,000.00		625,000.00	
Armor and armament.....	4,500,000.00		4,500,000.00	
Naval station, Pago-Pago, Samoa.....	100,000.00	7,258.32	92,741.68	7,258.32
Repairs of marine barracks, Brooklyn, N. Y.....	20,000.00	1,000.00	19,000.00	634.16

BUREAU OF NAVIGATION.

Navigation and navigation supplies.....	1889	90,000.00	84,364.32	5,635.68	88,888.31
Contingent, Navigation.....	1889	5,000.00	2,771.55	2,228.45	2,989.15
Civil establishment, Navigation.....	1889	9,300.00	9,231.24	68.76	9,231.24
Ocean surveys.....		11,664.45	10,402.41	1,262.04	9,724.47
Publication of surveys of Mexican coast.....		5,140.97	5,040.62	100.35	5,352.81
Naval War College.....	1889	10,000.00	5,558.29	4,441.71	5,158.29
New Naval Observatory.....		391,841.90	38,550.38	353,291.52	37,607.29
Survey of the west coast of Mexico.....		4.65		4.65	
Observation, transit of Venus.....		891.23	795.64	95.59	981.64
Steel cruisers, navigation.....	1889	11,493.11	10,476.51	1,016.60	10,226.51
Observation, eclipse of the sun, December 22, 1889.....		5,000.00		5,000.00	
Compass-testing house.....		32.89	32.89		32.89

BUREAU OF ORDNANCE.

Ordnance and ordnance stores.....	1889	136,000.00	116,057.61	19,942.39	117,053.58
Torpedo Corps.....	1889	65,700.00	47,555.96	18,144.04	46,326.31
Repairs, Ordnance.....	1889	15,000.00	11,909.66	3,090.34	11,946.81
Civil establishment, Ordnance.....	1889	24,525.00	23,847.54	677.46	23,414.20
Contingent, Ordnance.....	1889	5,000.00	4,021.38	978.62	4,720.29
Torpedoes.....		50,000.00	4,410.35	45,589.65	3,979.12
Naval proving-grounds.....		40,000.00		40,000.00	
Steel cruisers:					
Ordnance.....		151,940.41	121,559.19	30,381.22	124,710.63
Gun-carriages for the <i>Chicago</i>		7,026.45	7,026.45		7,026.45
Powder for the <i>Boston</i>		63.38		63.38	
Freight and material.....		137.68		137.68	
Foreign and domestic bills.....		5.60		5.60	
Existing contracts.....		72.77		72.77	
Breech-loading rifle cannon.....		13,128.28	4,090.61	9,037.67	4,090.61
Wire-wound guns.....		4,000.00		4,000.00	
Testing American armor.....		24,917.03		24,917.03	
Testing Clark's defective turrets.....		3,576.50	1,811.80	1,764.70	1,793.53
Ordnance material, proceeds of sales.....		98,016.54	54,813.60	43,202.94	54,730.91
Sale of small-arms.....		1,959.22	9.61	1,949.61	9.61
Building naval Torpedo Station and War College.....		100,000.00		100,000.00	
Ammunition for the <i>Vesuvius</i>		12,000.00		12,000.00	
Modern guns and ammunition.....		105,000.00		105,000.00	

BUREAU OF EQUIPMENT AND RECRUITING.

Equipment of vessels.....	1889	625,000.00	528,807.12	96,192.88	706,570.12
Transportation and recruiting.....	1889	30,000.00	28,373.23	1,626.77	27,685.24
Contingent.....	1889	15,000.00	8,156.08	6,843.92	9,915.49
Naval training station.....	1889	14,000.00	10,550.24	3,449.76	9,831.61

APPROPRIATIONS AND EXPENDITURES OF THE UNITED STATES NAVY FOR THE FISCAL YEAR ENDING JUNE 30, 1889—Continued.

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REPORT ON THE FINANCES.

Title of appropriation.	Year.	Appropriations and balances.	Amount drawn out by warrant.	Balance in hand June 30, 1889.	Amount expended as shown by vouchers.	Amount carried to the surplus fund.
BUREAU OF EQUIPMENT AND RECRUITING—continued.						
Civil establishment.....	1889	\$11,525.00	\$11,426.21	\$98.79	\$11,509.32	
Steel cruisers.....		1,721.60	393.85	1,327.75	1,340.60	
BUREAU OF YARDS AND DOCKS.						
Maintenance.....	1889	165,000.00	150,152.84	14,847.16	151,687.81	
Contingent.....	1889	20,000.00	19,087.16	912.84	18,729.86	
Naval Asylum, Philadelphia.....	1889	82,367.00	46,256.95	36,110.05	46,018.90	
Civil establishment.....	1889	46,580.70	45,111.34	1,469.36	44,862.35	
Naval station and coaling depot, Port Royal.....		1,820.50	920.00	900.50	710.75	
Navy-yard, Boston, water-pipes.....		32,000.00	31,314.60	685.40	28,890.83	
Navy-yard, Brooklyn.....		143,340.47	70,855.26	72,485.21	63,319.51	
Navy-yard, League Island.....		75,000.00	7,692.08	67,367.92	7,264.88	
Navy-yard, League Island, timber dry-dock.....		550,000.00	27,269.25	522,730.75	26,607.08	
Navy-yard, Mare Island.....		141,216.31	46,921.89	94,294.42	38,566.75	
Navy-yard, Norfolk.....		131,157.77	45,972.18	85,185.59	42,911.09	
Navy-yard, Washington.....		1,000.00		1,000.00		
Adjustable stern-dock.....		30,000.00		30,000.00		
Navy-yard, Boston.....		77.27	77.27		663.87	
Timber dry-docks.....		797,531.25	617,930.83	179,600.42	618,604.99	
Repairs and preservation navy-yards, 1889.....	1889	300,000.00	271,383.13	28,616.87	270,324.21	
Navy-yard, Boston, dry-docks.....		19,145.67	1,062.14	18,083.53	312.42	
Electric lighting of navy-yards.....		60,000.00		60,000.00		
BUREAU OF MEDICINE AND SURGERY.						
Medical Department.....	1889	57,500.00	54,397.73	3,102.27	59,671.46	
Naval Hospital fund.....	1889	20,000.00	20,000.00		20,000.00	
Naval Hospital fund (no limit).....		269,941.16	59,633.56	210,307.60	57,846.78	
Naval Hospital, Widow's Island, Me.....		9,756.78	6,861.37	2,895.41	8,402.21	
Repairs, Medicine and Surgery.....	1889	25,000.00	16,411.14	8,588.86	10,904.66	
Contingent, Medicine and Surgery.....	1889	25,000.00	19,331.60	5,668.40	20,260.91	
Repairs to sea wall, Naval Hospital, Norfolk.....		20,000.00	10,562.12	9,437.88	10,562.12	
Sick quarters, navy-yard, Portsmouth, N. H.....		35,000.00		35,000.00		
BUREAU OF PROVISIONS AND CLOTHING.						
Provisions, Navy.....	1889	1,066,000.00	681,218.17	384,781.83	1,057,396.69	
Contingent.....	1889	30,000.00	27,340.90	2,659.10	30,887.74	
Civil establishment.....	1889	67,287.56	65,510.39	1,777.17	64,667.90	
Contingent.....	1889 } 1890 }	17,135.29	5,403.89	11,731.40	7,796.47	
Clothing, Navy.....		401,707.99	204,910.17	196,797.82	168,933.02	
Small stores.....		147,992.17	91,284.55	56,707.62	90,437.55	

BUREAU OF CONSTRUCTION AND REPAIR.					
Construction and repair	1889	825,000.00	754,265.99	70,734.01	785,074.08
Civil establishment	1889	20,162.01	19,924.95	237.06	19,321.16
Improvement of plant, navy-yard, Mare Island		100,000.00	457.40	99,542.60	457.40
Construction and repair	1889	150,000.00	140,904.94	9,095.06	140,902.96
Repair of vessels	1890	14,254.00	12,164.02		9,684.97
Steel cruisers		17,202.10	16,058.77	1,143.33	25,014.99
Double-turreted monitors		1,854.24	798.00		798.00
Care of monitors		48.50			1,056.24
					48.50
BUREAU OF STEAM ENGINEERING.					
Steam machinery	1889	605,000.00	540,505.78	64,494.22	568,130.49
Contingent	1889	1,000.00	844.71	155.29	740.01
Civil establishment	1889	17,018.63	16,923.13	95.50	16,607.37
Machinery, double-turreted monitors		58,756.69		58,756.69	
Steel cruisers, machinery		3.86		3.86	
MISCELLANEOUS APPROPRIATIONS.					
Pay, miscellaneous	1888	18,645.98	18,348.06	297.92	24,819.91
Contingent, Navy	1888	5,126.51	1,876.77	3,249.74	448.26
Contingent, Marine Corps	1888	897.13	615.09	282.04	878.32
Provisions, Marine Corps	1888	5,971.28	2,439.62	3,471.66	4,374.51
Clothing, Marine Corps	1888	4,409.03	181.72	4,227.31	213.66
Fuel, Marine Corps	1888	2,368.87	2,211.84	157.03	3,541.80
Military stores, Marine Corps	1888	41.50		41.50	191.34
Transportation and recruiting, Marine Corps	1888	875.02	824.19	50.83	846.95
Repairs, barracks, Marine Corps	1888	62.18		62.18	2,697.01
Forage, Marine Corps	1888	731.22	100.00	631.22	2.42
Hire of quarters, Marine Corps	1888	119.50		119.50	31.00
Officers' quarters, navy-yard, Mare Island	1888	12,756.90	12,756.90		19,653.56
Pay, Naval Academy	1888	2,272.78	78.58	2,194.20	39.17
Special course, Naval Academy	1888	5,000.00		5,000.00	
Repairs, Naval Academy	1888	6,623.69	6,574.20	49.49	1,574.20
Heating and lighting, Naval Academy	1888	1,004.55	1,004.39	.16	1,004.39
Library, Naval Academy	1888	774.65	774.08	.57	372.18
Stationery, Naval Academy	1888	711.72	711.72		197.29
Board of Visitors, Naval Academy	1888	382.20		382.20	30.00
Chemistry, Naval Academy	1888	795.58	652.06	143.52	605.23
Miscellaneous, Naval Academy	1888	3,594.24	3,547.61	46.63	3,547.85
Stores, Naval Academy	1888	13.83	12.68	1.15	6.55
Materials, Naval Academy	1888	34.94	32.15	2.79	0.75
Navigation and navigation supplies	1888	10,104.82	9,822.24	282.58	5,754.02
Contingent, Navigation	1888	2,163.75	633.70	1,530.05	889.84
Civil establishment, Navigation	1888	29.80		29.80	
Ordnance and ordnance stores	1888	24,636.32	3,575.97	21,060.35	3,497.70
Repairs, Ordnance	1888	1,140.34	646.03	494.31	663.51
Civil establishment, Ordnance	1888	399.45	73.97	325.48	73.07
Contingent, Ordnance	1888	4,358.88	2,417.95	1,940.93	2,754.48
Torpedo Corps	1888	8,780.22	7,789.27	1,000.95	9,929.62
Equipment of vessels	1888	133,899.81	80,665.81	53,234.00	25,349.59
Contingent, Equipment and Recruiting	1888	4,383.09	4,065.11	318.58	3,138.50

APPROPRIATIONS AND EXPENDITURES OF THE UNITED STATES NAVY FOR THE FISCAL YEAR ENDING JUNE 30, 1889—Continued.

Title of appropriation.	Year.	Appropriations and balances.	Amount drawn out by warrant.	Balance in hand June 30, 1889.	Amount expended as shown by vouchers.	Amount carried to the surplus fund.
MISCELLANEOUS APPROPRIATIONS—continued.						
Transportation and recruiting, Equipment and Recruiting	1888	\$3,001.17	\$2,985.16	\$16.01	\$3,147.56	.....
Civil establishment, Equipment and Recruiting	1888	150.11	50.16	99.95	.....	.....
Naval Training Station	1888	3,128.72	3,084.32	44.40	3,084.32	.....
Maintenance, Yards and Docks	1888	15,030.58	13,136.09	1,894.49	13,817.04	.....
Contingent, Yards and Docks	1888	11,138.85	3,367.88	7,770.97	3,416.23	.....
Civil establishment, Yards and Docks	1888	1,494.29	68.43	1,425.86	91.00	.....
Repairs and preservation, navy yards	1888	41,316.36	30,036.63	11,269.73	35,247.70	.....
Naval Asylum, Philadelphia	1888	19,353.22	16,174.64	3,178.58	16,323.76	.....
Medical department	1888	7,060.82	2,654.32	4,406.50	4,938.27	.....
Naval hospital fund	1888	.....	.....	.....	.....	.....
Contingent, Medicine and Surgery	1888	4,604.24	3,786.83	817.41	3,535.91	.....
Repairs, Medicine and Surgery	1888	740.40	557.48	182.92	798.55	.....
Provisions, Navy	1888	268,632.90	166,971.62	101,661.28	23,759.96	.....
Contingent, Provisions and Clothing	1888	8,521.07	8,367.46	153.61	6,243.94	.....
Contingent, Provisions and Clothing	1887	1,618.05	.....	1,018.05	.....	.....
Civil establishment, Provisions and Clothing	1888	2,853.85	623.21	2,230.64	345.40	.....
Construction and Repair	1888	112,252.03	76,426.48	35,825.55	81,713.42	.....
Civil establishment, Construction and Repair	1888	763.16	43.45	719.71	.....	.....
Steam machinery	1888	58,525.02	21,052.20	37,472.82	24,404.41	.....
Contingent, Steam Engineering	1888	59.73	.....	59.73	89.32	.....
Civil establishment, Steam Engineering	1888	448.90	.....	448.96	.....	.....
Pay, miscellaneous	1887	16,862.24	16,022.38	839.86	13,711.21	.....
Contingent, Navy	1887	5,854.72	.....	.....	.....	\$5,854.72
Contingent, Marine Corps	1887	1,097.91	994.72	.....	216.24	103.19
Provisions, Marine Corps	1887	5,171.37	.....	.....	6.00	5,171.37
Clothing, Marine Corps	1887	2,545.09	.....	.....	.....	2,545.09
Fuel, Marine Corps	1887	3,354.95	.....	.....	.....	3,354.95
Military stores, Marine Corps	1887	49.66	.....	.....	.....	49.66
Transportation and recruiting, Marine Corps	1887	134.68	.....	.....	34.34	134.68
Repairs, barracks, Marine Corps	1887	328.64	180.45	60.16	.....	88.03
Forage, Marine Corps	1887	1,371.45	.....	.....	.....	1,371.45
Quarters for officers, Marine Corps	1887	347.68	.....	.....	.....	347.68
Pay, civilian members, Naval Advisory Board	1887	328.20	26.00	.....	26.00	302.20
Pay, Naval Academy	1887	892.44	.....	.....	.....	892.44
Special course, Naval Academy	1887	2,140.17	.....	.....	.....	2,140.17
Repairs, Naval Academy	1887	24.77	.....	.....	.....	24.77
Library, Naval Academy	1887	724.62	.....	.....	.....	724.62
Stationery, Naval Academy	1887	528.87	.....	.....	.....	528.87
Chemistry, Naval Academy	1887	46.87	.....	.....	.....	46.87

Stores, Naval Academy	1887	13.25				13.25
Board of Visitors, Naval Academy	1887	122.76				122.76
Materials, Naval Academy	1887	15.29				15.29
Miscellaneous, Naval Academy	1887	10.71				10.71
Navigation and navigation supplies	1887	438.60	438.34		636.20	26
Contingent, Navigation	1887	1,434.73	138.17		138.17	1,296.56
Civil establishment, Navigation	1887	193.67				193.67
Naval War College	1887	234.96	234.20		234.20	976
Ordnance	1887	1,900.44				1,900.44
Contingent, Ordnance	1887	503.27	38.48	464.79	38.48	
Repairs, Ordnance	1887	2,142.43				2,142.43
Civil establishment, Ordnance	1887	427.52				427.52
Torpedo Corps	1887	413.54	195.49		4.08	218.05
Equipment of vessels	1887	66,170.97	751.66		751.66	65,419.31
Transportation and recruiting, Equipment and Recruiting	1887	2,347.84	1,985.56		1,985.46	562.28
Civil establishment, Equipment and Recruiting	1887	1,085.85				1,085.85
Contingent, Equipment and Recruiting	1887	7,057.92	14.81		14.81	7,043.11
Naval Training Station	1887	196.20				196.20
Maintenance, Yards and Docks	1887	26.81	1.84		2.36	24.97
Civil establishment, Yards and Docks	1887	5,473.15				5,473.15
Contingent, Yards and Docks	1887	404.92				404.92
Navy-yard, Brooklyn	1887	15,070.64	10,849.75	4,220.89	8,114.34	
Navy-yard, Mare Island	1887	46,059.06	40,713.66	5,945.40	43,987.00	
Repairs and preservation, navy-yards	1887	2.68				2.68
Naval Asylum, Philadelphia	1887	3,711.17				3,711.17
Medical department	1887	10,930.55	60.00		60.00	10,870.55
Contingent, Medicine and Surgery	1887	1,915.25	45.66		45.66	1,869.59
Civil establishment, Provisions and Clothing	1887	\$3,155.86				\$3,155.86
Naval Hospital fund	1887	.40				.40
Repairs, Medicine and Surgery	1887	.75				.75
Provisions, Navy	1887	61,067.04	\$197.28		\$350.50	60,869.76
Contingent, Provisions and Clothing	1887	17,144.29	17,144.29		9.00	
Construction and Repair	1887	7,067.13	4,587.41		4,587.41	2,479.74
Civil establishment, Construction and Repair	1887	169.30				169.30
Steam machinery	1887	18,699.42	50.89		49.06	18,648.53
Civil establishment, Steam Engineering	1887	7.37				7.37
Contingent, Steam Engineering	1887	251.09				251.09
Pay, miscellaneous	1886	6.12	1.55	\$4.57	20.60	
Contingent, Marine Corps	1886	390.06	252.23	137.83	255.66	
Board of Visitors, Naval Academy	1886	117.83	109.76	8.07	109.76	
Contingent, Navigation	1886	299.97	75.59	224.38	75.59	
Contingent, Ordnance	1886	814.13	396.82	417.31	396.82	
Contingent, Equipment and Recruiting	1886	719.15	310.57	408.58	310.57	
Provisions, Navy	1886	2,177.70	2,177.70			
Construction and Repair	1886	194.07	4.17	189.90	4.17	
Navy-yard, Mare Island	1886	22,219.31	4,446.56	17,772.75	4,446.56	
Transportation and recruiting, Marine Corps	1885	112.00		112.00		
Provisions, Marine Corps	1885	7.50		7.50		
Contingent, Navigation	1885	27.65				27.65
Contingent, Ordnance	1885	74.67		17.90		56.77
Transportation and recruiting, Equipment and Recruiting	1885	112.00		25.00		87.00
Contingent, Equipment and Recruiting	1885	44.09				44.09

FOURTH AUDITOR.

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APPROPRIATIONS AND EXPENDITURES OF THE UNITED STATES NAVY FOR THE FISCAL YEAR ENDING JUNE 30, 1889—Continued.

Title of appropriation.	Year.	Appropriations and balances.	Amount drawn out by warrant.	Balance in hand June 30, 1889.	Amount expended as shown by vouchers.	Amount carried to the surplus fund.
MISCELLANEOUS APPROPRIATIONS—continued.						
Contingent, Marine Corps	1885	\$ 72		\$ 72		
Contingent, Navigation	1884	7.75				\$7.75
Contingent, Ordnance	1884	57.66				57.66
Contingent, Equipment and Recruiting	1884	131.96				131.96
Contingent, Marine Corps	1884	20.58				20.58
Provisions, Navy	1885	338.81		338.81		
Miscellaneous, Naval Academy	1883	25				25
Bounty, destruction of enemy's vessels, act July 7, 1884		58,047.34	\$137.40	57,909.94	\$803.41	
Bounty, destruction of enemy's vessels, prior to July 1, 1885		11.22	11.22			
Bounty, destruction of enemy's vessels, prior to July 1, 1886		46.70	46.70		46.70	
Construction and Repair, act June 14, 1878		56,644.10		56,644.10		
Contingent, Ordnance, 1886 and prior years		2,388.60	2,388.60		2,388.60	
Contingent, Marine Corps, 1886 and prior years		1,967.40	1,967.40		1,967.40	
Contingent, Equipment and Recruiting, 1886 and prior years		27,066.87	27,066.87		27,066.87	9.50
Contingent, Navy, 1886 and prior years		57,475.30	56,834.05		56,834.05	641.25
Contingent, Navigation, 1886 and prior years		3,263.46	3,257.46		3,257.46	6.00
Contingent, Medicine and Surgery, 1886 and prior years		4,562.27	4,562.27		4,562.27	
Contingent, Provisions and Clothing, 1886 and prior years		7,074.13	7,074.13		7,074.13	
Construction and Repair, 1886 and prior years		11,066.35	10,969.31		10,969.31	117.04
Contingent, Marine Corps, certified claims		16.36	3.43	12.93	3.43	
Contingent, Equipment and Recruiting, certified claims		66.16	57.30	8.86	57.30	
Construction and Repair, certified claims		388.00	388.00		388.00	
Contingent, Naval Academy, certified claims		.18		.18		
Contingent, Navigation, certified claims		.80		.80		
Contingent, Ordnance, certified claims		1.14		1.14		
Contingent, Medicine and Surgery, certified claims		15.45		15.45		
Contingent, Provisions and Clothing, certified claims		32.02		32.02		
Bounty, destruction of enemy's vessels, certified claims		302.31	137.36	164.95	137.36	
Destruction of clothing and bedding, certified claims		404.66	364.75	39.91	364.75	
Destruction of clothing and bedding, for sanitary reasons		232.17	232.17		212.26	
Enlistment bounties to seamen, certified claims		479.91	371.58	108.33	371.58	
Enlistment bounties to seamen, prior to July 1, 1886		1,635.80	1,635.80		1,635.80	
Enlistment bounties to seamen, prior to July 1, 1887		.01				.01
Expenses of last illness and burial of Lieut. C. R. Miles		500.00	451.00	49.00	451.00	
Equipment of vessels, 1886 and prior years		401,068.69	401,068.69		401,068.69	
Extra pay to officers and men who served in the Mexican war		13,437.33	13,437.33		12,422.33	
Expenses in connection with the Arctic Exploring Expedition		3,833.62		3,833.62		
Indemnity, lost clothing, prior to July 1, 1886		180.00	180.00		180.00	
Indemnity, lost clothing (no limit)		360.00	360.00		540.00	
Indemnity, lost clothing, certified claims		460.00	180.00	280.00	180.00	

Mileage, Navy (Graham decision)	6,910.72	5,959.52	951.20	5,959.52	
Medical Department, 1886 and prior years	29,980.35	29,980.35		29,980.35	
Maintenance, Yards and Docks, certified claims	107.72		107.72		
Naval station and coaling depot, Isthmus of Panama	200,000.00		200,000.00		
Naval wharf, Key West	798.57		798.57		
Navy pension fund	840,000.00	430,000.00	410,000.00		
Pay of the Navy, certified claims	362,948.65	263,068.42	99,880.23	248,668.80	
Pay of the Navy, prior to July 1, 1886	546,503.78	546,503.78		546,503.78	
Pay of the Navy, prior to July 1, 1883	11.97	11.94		11.94	.03
Pay of the Navy, prior to July 1, 1882	215.17				215.17
Pay of the Navy, prior to July 1, 1879	5.43				5.43
Pay of the Navy, prior to July 1, 1878	369.66	315.66		315.65	54.00
Prize money to captors	474,953.72	2,512.08	472,441.04	2,713.89	
Pay of the Marine Corps, prior to July 1, 1886	29.91	29.91		29.91	
Pay, miscellaneous, 1886 and prior years	236,846.51	236,452.31		236,459.03	394.20
Pay, miscellaneous, 1882 and prior years	36.48				36.48
Pay, miscellaneous, certified claims	49.31	46.75	2.56	46.75	
Pay of the Marine Corps, certified claims	41.00	17.80	23.20	17.80	
Provisions, Navy, certified claims	42,917.88	41,322.92	1,594.96	41,370.00	
Provisions, Navy, 1886 and prior years	408,867.99	408,867.99		408,231.83	
Navigation, 1886 and prior years	8,538.83	8,538.83		8,538.83	
Ordnance, 1886 and prior years	\$1,606.28	\$1,600.28		\$1,600.28	
Payment to owners of schooner <i>E. C. Allen</i>	84.00		\$84.00		
Payment to owners of schooner <i>Amanda Tompkins</i>	884.90	884.00		884.90	
Payment to owners of schooner <i>Nellie Woodbury</i>	178.31	178.31		178.31	
Payment to owners of British steamer <i>Kate Fawcett</i>	120.00	120.00		120.60	
Payment to owners of Swedish bark <i>Lima</i>	1,664.59	1,664.50		1,664.50	
Payment for losses sustained by sinking of coal barge <i>H. E. Hart</i>	1,000.20	1,000.20		1,000.20	
Payment to William Cramp & Sons for wharfage of the U. S. monitor <i>Terror</i>	3,352.00	3,352.00		3,352.00	
Payment Japanese award	32,016.39		32,016.39		
Removal and burial of Lieutenant-Commander George W. DeLong and companions	15,459.16		15,459.16		
Relief of children of O. H. Berryman and others	12,367.84		12,367.84		
Relief of Nancy G. Alexander	250.00	250.00		250.00	
Relief of W. F. C. Ninderman	3,626.34	3,626.34		3,626.34	
Relief of Mary E. Hopkins	5,156.64	5,156.64		5,156.64	
Relief of Jesse Durnell	1,237.50	1,237.50		1,237.50	
Relief of C. A. Williams and others	13,506.33	13,506.33		13,506.33	
Relief of P. L. Ward	275.13	275.13		275.13	
Relief of widow of Rear-Admiral B. F. Sands	370.50	370.50		370.50	
Steam machinery, 1886 and prior years	103,046.13	103,046.13		103,046.13	
Steam machinery, act June 14, 1878	17,227.41		17,227.41		
Search for steamer <i>Jeannette</i>	2,150.75	2,150.75		2,150.75	
Transportation, Equipment and Recruiting, 1886 and prior years	16,588.10	16,588.10		16,588.10	
Torpedo Corps, 1886 and prior years	2,879.79	2,879.79		2,879.79	
Transportation and recruiting, Marine Corps, 1886 and prior years	3,759.68	3,759.68		3,759.68	
Transportation and recruiting, Marine Corps, certified claims	5.00		5.00		
Steam machinery, certified claims	626.57		626.57		
	50,600,038.97	21,903,128.16	28,476,508.23	22,612,206.93	\$220,402.58

EXCHANGE.

Bills of exchange were sold by the pay officers of the Navy Department during the year to the amount of \$1,234,298.69, negotiated at a net loss of \$5,228.12.

Of this sum \$916,136.23 was drawn on the Navy agents at London, and \$318,162.46 on the Secretary of the Navy.

SPECIAL FISCAL AGENTS AT LONDON.

The contract with Messrs. Brown, Shipley & Co., late special fiscal agents at London, provided as follows: A commission of one-half of 1 per cent. to be paid on disbursements made by them on account of the Navy Department. On the daily balances in their hands they paid to the United States the rate of interest paid by the London joint-stock banks, and on advances they received the rate charged by the bank of England.

They have received the amount of \$5,275.47 as commissions under the above contract, and \$121.57 as interest on advances.

They have paid the United States \$1,871.51 as interest on the daily credit balances.

The account with Messrs. Brown, Shipley & Co. terminated about the 1st of May last, and the balance in their hands was transferred to Messrs. Seligman Brothers, the newly appointed fiscal agents. The provisions of the contract with this house are the same as with the late agents, and commissions paid to them for disbursements during the months of May and June, 1889, amounted to \$832.41. They have paid \$263.41 to the United States as interest on the daily credit balances.

There has been a net gain of \$1,097.57 in the transfer of funds from New York to London.

WORK OF THE OFFICE.

The following tables show a summary of the work performed in the different divisions of the office for the fiscal year:

GENERAL CLAIMS DIVISION.

Months.	Claims—					Amount involved.	Letters—		Number of reports on application for—	
	Received.	Allowed.	Rejected.	Suspended.	Total disposed of.		Received.	Written.	Pensions.	Admission to Naval Asylum.
1888.										
July	410	331	59	.....	390	\$204,574.64	748	1,159	216	.....
August	178	144	29	.....	173	95,120.32	846	614	58	2
September	198	99	56	.....	165	44,163.01	631	631	40	.....
October	301	131	54	.....	185	58,690.43	884	884	184	1
November	191	224	50	1	275	107,479.91	801	630	103	.....
December	372	299	56	1	356	154,039.17	882	840	145	1
1889.										
January	218	281	56	.....	332	156,373.50	1,792	1,139	236	1
February	139	178	34	.....	212	71,757.00	907	1,012	351	1
March	120	112	42	4	158	42,098.40	762	1,271	629	2
April	179	75	62	.....	137	28,644.93	820	1,132	317	3
May	191	202	75	1	278	79,711.83	804	1,416	370	.....
June	157	126	101	11	238	25,793.99	1,275	1,358	448	2
Total	2,654	2,202	674	18	2,889	1,068,507.13	11,242	12,116	3,097	13

Claims on hand June 30, 1888..... 1,256
 Claims on hand June 30, 1889..... 1,021

NAVY PAY AND PENSION DIVISION.

Date.	Accounts—		Letters—			Amount involved.
	Received.	Settled.	Received.	Written.	Not requiring a reply.	
1888.						
July	149	110	719	479	244	\$891,389.44
August	166	63	620	408	213	353,723.02
September	272	218	671	496	165	242,444.88
October	217	251	911	602	316	1,389,369.27
November	108	63	750	369	366	194,475.90
December	71	109	568	331	215	795,913.54
1889.						
January	58	87	630	413	242	567,502.63
February	67	156	569	367	198	517,160.97
March	89	46	478	303	183	784,410.82
April	60	40	616	344	271	2,354,734.36
May	113	116	796	420	364	786,210.51
June	92	114	635	370	279	3,199,369.15
Total	1,463	1,373	7,963	4,902	3,056	12,076,704.49

AMOUNTS PAID FOR ALLOTMENTS AT NAVY PAY OFFICES DURING THE FISCAL YEAR 1889.

Office.	Amount.
New York	\$176,415.97
Washington	110,110.50
Philadelphia	55,210.50
Boston	65,989.00
Norfolk	26,341.50
Baltimore	26,497.50
San Francisco	25,484.00
Total	486,048.97

Number of allotments running	1,586
Number of allotments registered during fiscal year	1,106
Number of allotments discontinued during fiscal year	1,374

Number of accounts on hand June 30, 1888	31
Number of accounts on hand June 30, 1889	90

Total 121

Number of vouchers examined during the fiscal year 1889 62,556

NUMBER OF NAVY PENSIONERS AND THE AMOUNT DISBURSED DURING THE FISCAL YEAR ENDING JUNE 30, 1889.

Pension agency.	Number of Navy invalid pensioners.	Number of Navy widow pensioners.	Number of children under sixteen years of age drawing pension.	Number of dependent relatives.	Number of minors.	Total.	Disbursements for the year ending June 30, 1889.
Boston	1,321	332	158	216	23	2,049	\$532,723.57
Chicago	853	194	86	85	10	1,228	297,194.91
New York	758	305	70	118	14	1,265	272,891.84
Philadelphia	750	181	91	93	25	1,140	239,280.37
San Francisco	161	24	17	5	10	217	35,201.27
Washington	878	397	161	108	29	1,573	302,460.08
Total	4,721	1,433	583	625	110	7,472	1,679,732.04

The sum of \$2,704.23 was expended under section 4,718 of the Revised Statutes to re-imburse those who bore the expense of last sickness and burial of pensioners. Also the amount of \$1,274 was paid as fees to examining surgeons for surgical examinations made during the fiscal year ending June 30, 1888.

PAYMASTERS' DIVISION.

Date.	Accounts received.	Accounts settled.	Cash vouchers received.	Cash expenditures.	Pay requisitions.		Refunding requisitions.	
					No.	Amount.	No.	Amount.
1888.								
July	23	35	596	\$660,685.91	243	\$2,416,941.13	62	\$410,225.01
August	39	28	576	822,488.43	236	2,423,093.04	38	371,277.88
September	18	24	563	699,089.48	294	1,889,560.56	23	380,694.45
October	15	27	2,032	1,501,661.38	519	2,959,656.80	20	898,001.31
November	39	16	392	403,431.10	472	2,447,737.15	31	202,942.74
December	21	23	495	805,913.06	243	2,344,260.89	13	722,764.19
1889.								
January	32	35	767	553,402.67	189	2,125,240.17	37	210,501.33
February	31	22	1,612	1,204,244.28	193	2,853,364.03	28	800,523.01
March	27	20	325	485,727.95	236	3,590,198.85	30	1,747,913.24
April	15	27	572	1,007,082.32	217	1,917,554.80	18	40,049.20
May	38	14	429	509,857.19	395	2,281,574.71	36	44,395.19
June	22	31	1,602	926,810.02	200	1,718,934.41	29	104,801.96
Total	320	302	9,961	9,580,393.79	3,437	28,968,125.54	365	5,934,089.51

Date.	Accounts journalized and posted.	Ledger extracts for settlement.	Answers to inquiries for accounts on ledgers.	Transfer accounts received and settled.	Monthly returns of receipts and expenditures.	Letters received.	Letters written.	Officers' personal accounts posted.
1888.								
July	174	44	355	16	76	431	487	.....
August	126	28	144	8	75	354	455	.....
September	289	32	120	5	71	509	423	.....
October	161	35	185	8	72	414	456	.....
November	94	20	246	4	58	364	401	450
December	131	34	304	9	99	382	432	176
1889.								
January	177	46	341	13	69	413	398	276
February	104	21	162	9	70	360	347	32
March	71	31	186	9	71	323	355	396
April	85	28	118	4	72	324	362	198
May	103	20	183	9	80	374	418	312
June	68	35	160	9	75	319	347	.....
Total	1,643	374	2,504	103	888	4,567	4,881	1,840

Accounts on hand July 1, 1888 39
 Accounts on hand July 1, 1889 57

PRIZE-MONEY, RECORD AND FILES DIVISION.

Date.	Letters.		Claims.			Amount of prize-money paid.	Records.			
	Received.	Written.	Received.	Allowed.	Rejected.		Letters keyed in.	Letters keyed out.	Letters re-corded.	Letters indexed.
1888.										
July	150	126	18	8	11	\$125.66	3,048	2,248	172	2,069
August	110	99	18	5	6	55.86	2,327	1,576	187	1,099
September	116	166	18	9	9	349.83	2,371	1,666	537	946
October	180	175	32	15	18	523.13	2,969	2,117	617	1,549
November	122	120	18	7	11	241.11	2,547	1,550	767	1,207
December	139	125	21	7	14	182.50	2,566	1,728	727	727
1889.										
January	198	190	27	15	12	768.76	3,033	2,140	765	1,150
February	172	143	28	17	11	402.07	2,396	1,869	449	449
March	168	150	24	13	11	528.72	2,179	2,079	751	1,555
April	158	111	21	8	13	178.30	2,423	1,949	743	2,051
May	215	170	43	11	34	368.08	2,761	2,424	799	1,276
June	162	149	27	16	11	366.45	2,391	2,221	888	1,871
Total	1,890	1,674	295	131	161	4,090.47	31,011	23,570	7,402	15,988

This division is charged also with the preparation of all reports and statements called for by Congress, the courts, and the Secretary of the Treasury; the preservation and care of the files, keeping a record of the appointments, resignations, removals, and absences; the care and issuing of stationery used in the office, and the payments of salaries of employés.

NECESSITY FOR AN INCREASE OF FORCE.

I beg leave to call your attention to my letter of September 12, 1889, which accompanies the estimate for appropriations for the Fourth Auditor's Office for the next fiscal year, in which a small increase in the clerical force is asked.

The strength of the office was fixed by Congress in 1875 (18 Stats., 397), by which act the total clerical force was fixed at forty-seven. Since that date a gradual diminution has taken place until the number is but forty-one all told.

Since 1875 the work of the office in the one item of answers to inquiries from the Pension Office alone has increased enormously. In cases of army pensions the War Department is called upon to report from its records the service of every applicant; and to enable the Adjutant-General to keep up with the constant increase in this work various Congresses have made additions to the clerical force of that office; and the same has been done in the office of the Surgeon-General of the Army. For this very important labor no additional force has ever been allowed this office.

The act of February 19, 1879, giving three months' extra pay (20 Stats., 316), and the Mexican pension act both increase the work of the office. Since the decision of the United States Supreme Court in the case of *Graham vs. The United States* (1883), one decision after another has been rendered in what are known as the "Mileage," "Longevity," and "Difference of Pay" cases, involving thousands of settlements and resettlements, many of them for considerable amounts and aggregating a very large sum of money. The majority of these claims require exact

and patient consideration and a careful investigation of the records of many years; and their settlement has, of course, added greatly to the work of the office. The prompt examination of the accounts of disbursing officers, in justice to them and their bondsmen; the speedy adjustment of hundreds of general claims now awaiting attention, and the bringing up to date the permanent records hereafter mentioned, render urgently necessary an increase of both high and lower grade clerks.

The act of August 14, 1888, for the removal of the mark of desertion, is already leading to an increase in applications for payment of arrears, prize money, etc.

The act providing for the deposit of savings by seamen of the Navy, approved February 9, 1889, will necessitate the opening of a book in this office for that special record, which will require the service of at least one clerk. The increase in appropriations made for the past few years for the building of the new Navy has, of course, relatively increased the work of this office; the system of drawing money under the "general account of advances" and the present system of store-keeping all entail additional labor on the office. Many of the new vessels of the Navy will be ready to go into commission within a year, and it will be economy to have a sufficient force of clerks trained in the settlement of accounts ready to take them up as soon as they are received, rather than to allow work to fall into arrears.

By the act of 1875, above alluded to, five copyists were allowed for this office, and it is no doubt the intention of Congress that every official letter should be permanently recorded. In consequence, however, of the increase of other work, three of these copyists were taken from that duty and placed where they could assist in the current demands upon the office; their proper work, it was thought, could wait, and consequently, in 1885, the copying was so far in arrears that the practice of recording in permanent form all correspondence ceased, and instructions were given to copy only a part (the most important letters) sent from the office. The experience of the past four years under that system plainly indicates how difficult it is to draw a line of distinction between "copyable" and "non-copyable" letters. It is my opinion that all, except mere transcripts from other permanent records, should be copied; and instructions have already been given that from July 1, 1889, all shall be so recorded; and that as soon as practicable the four years from July 1, 1885, to July 1, 1889, now only partially copied, shall be all transcribed. But unless Congress allows an increase in the clerical force of the office this work will have to be abandoned. Not less than four clerks constantly employed is the smallest number required to keep this work up from day to day.

I have the honor to be, sir, your obedient servant,

JOHN R. LYNCH,
Auditor.

Hon. WILLIAM WINDOM,
Secretary of the Treasury.

(No. 13.)

REPORT OF THE FIFTH AUDITOR.

TREASURY DEPARTMENT,
FIFTH AUDITOR'S OFFICE,
Washington, D. C., October 26, 1889.

SIR: As requested by your letter of August 10, 1889, I have the honor to submit the following report of the transactions of this office during the fiscal year ended June 30, 1889, and of the present condition of the public business intrusted to my charge:

Accounts adjusted.....	17,965
Reports made to the First Comptroller.....	15,361
Vouchers examined.....	296,188
Amount involved in adjustments, in footings.....	\$520,902,924.13
Reports copied.....	11,194
Letters written.....	4,344
Coupon-books of internal-revenue stamps scheduled and counted...	37,748
Letters copied by hand.....	707
Comptroller's certificates copied.....	9,066
Consular certificates to invoices, debentures, and currency posted from returns of collectors of customs (section 4213, Revised Statutes).....	379,922
Consular-fee reports proven.....	2,670
Pages of consular-fee reports tabulated.....	17,155
Drafts examined for payment.....	797

The above statement shows the number of accounts adjusted during the year to have exceeded the number reported for the year 1888 by 6,738, and a proportionate increase also in the reports. This is explained by the fact that it includes 7,662 supplemental accounts of Alabama judgments, which were settled in addition to the customary work of the office.

All the applications thus far received for the additional payments on Alabama judgments have been disposed of, aggregating 8,291. There remain 885 as yet unadjusted, the greater part of which are so small in amount that they will probably never be called for.

The work denominated above as "Consular certificates to invoices, debentures, and currency posted from returns of collectors of customs (section 4213, Revised Statutes)," constitutes a system of check upon and control of consular returns of fees. This system was first put into practical operation during your Secretaryship in 1881, the object of the statute never before then having been carried out. The experience of the years in which the work has been prosecuted has established the fact of its usefulness and the importance of its continuous operation.

Credit is due the clerks and employes of the Bureau for industry and efficiency; having been trained to their work by years of service and experience, they have performed it well and to my entire satisfaction.

The financial results of the adjustments of the accounts are shown in detail in the twelve tables hereto appended and lettered from A to K, and in regard to which I respectfully submit the following observations:

DIPLOMATIC AND CONSULAR DIVISION.

Diplomatic service.—The accounts of ministers and other officers of the diplomatic service have been adjusted, showing (Table A of the Appendix) expenditures and passport fees for the year, as follows:

Salaries of ministers	\$306,093.03
Salaries of chargés d'affaires <i>ad interim</i>	26,618.52
Salaries of secretaries of legations	31,127.94
Salaries of interpreters to legations	10,926.83
Salary of clerk to legation in Spain	1,200.00
Contingent expenses, foreign missions	77,041.34
Loss on bills of exchange, diplomatic service	1,441.95
Total	454,449.61
Passport fees received and accounted for	2,267.86

The above amount of salaries of ministers is nearly equal to the appropriation for this service, lacking only \$3,406.97. It contains \$25,863.35 of salary allowed for receiving instructions and making transits to and from the United States of incoming and outgoing officers, not specifically appropriated for, and yet there must be quite a number of accounts of ministers not received and therefore not included in this report. Many of those received are for fractions of the year, and the gaps for which accounts seem to be wanting will doubtless some of them be filled. The further receipt of one quarter's accounts of a first-class mission would exhaust the appropriation.

The amount adjusted for salaries of chargés d'affaires *ad interim* already exceeds the appropriation of \$20,000, in the sum of \$6,618.52.

Consular service.—Accounts of consular officers have been adjusted, showing expenses for this service and official fees collected, as follows (Tables B, C, D, and E of the Appendix):

Consular fees received for official services	\$979,191.60
Paid:	
Salaries, consular service	\$462,711.22
Salaries, consular officers not citizens	3,317.79
Salaries, consular clerks	12,157.61
Loss on bills of exchange	3,176.41
Pay of consular officers for services to American vessels	22,660.89
Compensation from fees (sections 1703, 1730, and 1733, Revised Statutes)	183,572.67
Office rent and clerk hire (section 1732, Revised Statutes)	2,305.24
Contingent expenses, United States consulates	161,052.18
Allowance for clerks at consulates	70,112.61
Expenses of prisons for American convicts	6,201.21
Salaries, interpreters to consulates in China, etc	13,490.05
Salaries, marshals for consular courts	8,388.30
Expenses of interpreters and guards, etc	3,507.55
Boat and crew at Hong-Kong and Osaka and Hiogo	926.64
	953,580.37
Excess of receipts over expenditures	15,611.23

The above sum, expended for the item of salaries, consular service, 1889, contains \$8,456.72 allowed for time receiving instructions, making the transits, and awaiting the receipt of exequaturs of consuls, for which the appropriation of \$465,000 does not provide; and when the few salary accounts of consuls which are yet outstanding shall have been received and adjusted the appropriation will not be sufficient to buy all of them.

The amount of \$150,000 appropriated for contingent expenses, United States consulates, 1889, has been exceeded by more than \$11,000, as a comparison with the amount stated above shows.

Notwithstanding the total expenses of the consular service are in excess of those of last year by \$18,596.44, and the fees fall short of those received last year in the sum of \$19,980.71, there is still a balance of \$15,611.23 of surplus revenue accruing to the Government after defraying all the expenses.

Consular fees.—The consular fees collected for official services are stated in detail, as to character and amount at each consulate, in Table H of the Appendix, and aggregate in kind and amount as follows:

Invoice certificates.....	\$896,742.00
Landing certificates.....	34,220.00
Bills of health.....	16,258.25
Currency certificates.....	18,982.00
Other fees.....	12,989.35
Total.....	979,191.60

The consular fees reported for the fiscal year of 1888 amounted to \$999,172.31. There are a few returns of fees for 1889 still wanting, which will probably add \$10,000 to the above statement. The fees collected at the Liverpool consulate during the quarter ended June 30, 1889, are not included in said statement, the report not having been received. The Liverpool fees for the same quarter of last year were \$8,091.64.

Relief of seamen.—As shown in Tables F and G of the appendix, accounts for relief and wages of seamen were adjusted with the following results:

Boarding and lodging.....	\$6,990.06
Clothing.....	4,738.93
Medical aid.....	6,199.98
Loss by exchange.....	172.31
Other expenses.....	8,410.87
Passage to the United States (paid at the Treasury).....	13,908.04
Total disbursed for relief of seamen.....	40,420.19
Amount of extra and arrears of wages collected.....	214,383.89
Amount of extra and arrears of wages paid to seamen.....	205,871.24
Balance of wages.....	8,512.65

Of the \$50,000 appropriated for the relief and protection of American seamen for 1889, there have been spent \$34,813.19. The excess of this amount shown by the above statement to have been expended for relief was paid from the wages of seamen, and did not affect the appropriation. This excess, \$5,607, deducted from the balance of wages stated above, leaves \$2,905.65 yet in the hands of consular officers awaiting vouchers.

The cost of relief of seamen for this year exceeds that of last year by over \$5,000, and also that of the year previous, 1887, by over \$11,000. This increase is due to a number of unusually expensive shipwrecks. The wreck of the steam-ship *Granada*, near Acapulco, June 22, 1889, cost the Government for the maintenance and transportation of the crew of seventy-five seamen \$3,404.98; and the wreck of the bark *Sea Fox* on the west coast of Africa, in April, cost for the relief of the crew \$2,659.72.

There are relief accounts for the year which are unadjusted, and which will add considerably to the expenses reported above. Some of these accounts are necessarily for a time held up in this office, and others are

yet outstanding. Information has been received from New Zealand of expenses amounting to over \$1,500, which are claimed, but not yet accounted for, for the relief of the crew of the ship *Red Cross*, which was lost last February near Raratonga, in the South Pacific Ocean.

Other expenses of the foreign service.—During the year other accounts relating to the foreign service have been adjusted as follows:

International Exposition at Paris in 1889	\$42,892.57
International Exhibition at Melbourne	22,484.44
International Exhibition at Barcelona, Spain	22,318.93
International Exhibition at Brussels, Belgium	17,113.30
Conference of the Red Cross Association at Baden	3,238.00
Indemnity for losses and injuries sustained by Chinese subjects in the United States	276,619.75
Indemnity for losses and injuries to Japanese subjects by shell practice at the island of Ikesima	15,000.00
Salary and expenses commercial agent at Boma, 1889	4,000.00
Relief of A. B. Tyan	3,618.80
Relief of John T. Robeson	600.00
Relief of General G. Cluseret	500.00
Relief of Charles F. Swain, master of bark <i>Philena</i>	8,000.00
Payment to S. Dana Horton for services to International Monetary Conferences	6,000.00
Reimbursement to James W. Siler	117.55
Payment to widow of Moses A. Hopkins, late minister to Liberia	2,500.00
Buildings for legation in Japan, 1889	3,400.00
Buildings and grounds for legation in China, 1889	1,466.60
Steam launch for legation at Constantinople, 1889	1,237.90
Fees and costs in extradition cases, 1889	516.19
Foreign hospitals at Panama, 1889	500.00
Bringing home criminals, 1889	591.85
Allowance to widows or heirs of diplomatic and consular officers who die abroad, 1889	211.72
Transporting remains of diplomatic officers, consuls, and consular clerks, 1889	597.73
Rescuing shipwrecked American seamen, 1889	129.23
Refunding penalties or charges erroneously exacted	43.35
Procuring evidence relating to French spoliation claims	239.13
Books and maps, Department of State, 1889	438.56

Disbursing clerk's accounts.—The following accounts have been rendered by F. J. Kieckhofer, the disbursing clerk of the Department of State, and adjusted, namely:

Contingent expenses, foreign missions, 1888, \$226.20; 1889, \$17,601.72	\$17,827.92
Contingent expenses, United States consulates, 1888, \$149.29; 1889, \$15,940.98	16,090.27
Publication of consular and other commercial reports, Department of State, 1888, \$4,191.52; 1889, \$20,256.65	24,448.17
Rescuing shipwrecked American seamen, 1888, \$50; 1889, \$3,987.25	4,037.25
Emergencies arising in the diplomatic and consular service, 1888, \$1,578.47; 1889, \$10,440.40	12,018.87
Transporting remains of ministers and consuls to their homes for interment	78.18
International remonetization of silver	1,500.00
International Exhibition at Melbourne	2,508.00
International Marine Conference	83.25
Protecting the interests of the United States in the Samoan Islands	11,087.37
Conference of North, South, and Central American States	1,002.50
National monument at Plymouth, Mass.	15,000.00
Conveying votes of electors for President and Vice-President	211.75
Expenses under the neutrality act	1,484.75
Printing ascertainment of electors for President and Vice-President	1,353.10
Editing, publishing, and distributing Revised and Annual Statutes	7,711.38
Salaries, Department of State, 1889	114,832.93
Contingent expenses, Department of State, 1888, \$300.13; 1889, \$4,305.43	4,605.56
Proof reading, Department of State, 1890	1,100.00
Books and maps, Department of State, 1888, \$212.58; 1889, \$864.	1,077.22
Lithographing, Department of State, 1889	1,186.67
Stationery and furniture, Department of State, 1888, \$2.45; 1889, \$4,891.72.	4,894.17

Accounts for prior years.—Diplomatic and consular accounts not heretofore reported were received or perfected during the year, and have been adjusted as follows :

Contingent expenses, foreign missions, 1886 and prior years, \$765.58; 1880, \$100; 1886, \$1,697.95; 1887, \$697.63; 1888, \$4,631.60.....	\$7,892.76
Salaries of ministers, 1887, \$3,750; 1888, \$26,212.91.....	29,962.91
Salaries of chargés d'affaires ad interim, 1888.....	4,348.89
Salaries of secretaries of legations, 1888.....	1,956.60
Salaries of interpreters of legations, 1888.....	470.00
Salaries, consular service, 1887, \$735.02; 1888, \$1,096.16.....	1,831.18
Salaries of consular officers; not citizens, 1886, \$230.77; 1887, \$1,565.24; 1888, \$1,879.08.....	3,675.09
Salaries of consular clerks, 1886, \$650; 1887, \$1,000; 1888, \$1,223.63.....	2,873.63
Loss by exchange, diplomatic service, 1887, \$72.65; 1888, \$487.06.....	559.71
Loss by exchange, consular service, 1887, \$47.41; 1888, \$233.28.....	280.69
Consular fees adjusted, 1887, \$100; 1888, \$2,163.25.....	2,263.25
Pay of consular officers for services to American vessels and seamen, 1886, \$315.63; 1887, \$158.99; 1888, \$6,580.71.....	7,055.33
Relief and protection of American seamen, and wages of seamen, 1883, \$21.30; 1885, \$52.00; 1886, \$20; 1887, \$62.79; 1888, \$5,912.44.....	6,068.53
Contingent expenses, United States consulates, 1885, \$22.50; 1887, \$544.14; 1888, \$1,580.91.....	2,147.55
Expenses of prisons for American convicts, 1888.....	225.00
Steam-launch for legation at Turkey, 1888.....	481.27
Buildings for legation in Japan, 1888.....	3,400.00
Buildings and grounds for legation in China, 1887, \$237.00; 1888, \$2,566.10.....	2,803.10
Fees and costs in extradition cases, 1888.....	94.42
Testimonials to umpires United States and Spanish Claims Commission.....	965.00
Building and grounds for legation in Corea, 1887.....	127.33
Allowance to widows or heirs of diplomatic and consular officers who die abroad.....	102.08
Bringing home criminals, 1881, \$12.60; 1888, \$268.02.....	280.62
Rescuing shipwrecked American seamen, 1888.....	349.19
Contingent expenses, Department of State, 1886.....	7.65
Expenses under the neutrality act, 1888.....	200.00
Transporting remains of ministers and consuls to their homes for interment, 1887.....	610.97
Procuring evidence relative to French spoliation claims.....	996.78
Payment of awards by French and American Claims Commission.....	15,639.16
International Bureau of Weights and Measures, 1887, \$68.39; 1888, \$6,351.75.....	6,420.14
Repairs of legation buildings at Tangier, 1886.....	20.25

London bankers' accounts.—Accounts adjusted during the year of Messrs. Brown, Shipley & Co., bankers of the United States at London, England, show disbursements aggregating \$409,936.02, and receipts from consular officers of fees amounting to \$310,011.70, and of extra wages and other moneys of seamen \$55.41. The disbursements are as follows :

Salaries of ministers, 1888, \$28,570.44; 1889, \$171,160.15.....	\$199,730.59
Salaries of chargés d'affaires ad interim, 1888, \$1,242.36; 1889, \$247.24.....	1,489.60
Salaries of secretaries of legations, 1888, \$3,822.49; 1889, \$23,478.66.....	27,301.15
Salaries of interpreters of legations, 1888, \$1,539.47; 1889, \$8,913.18.....	10,452.65
Salary of clerk to legation in Spain, 1889.....	1,200.00
Salary and expenses, commercial agent at Boma, 1890.....	1,000.00
Contingent expenses foreign missions, 1888, \$3,192.65; 1889, \$34,959.95.....	38,152.60
French and American claims commission.....	15,639.16
Protecting the interests of the United States in the Samoan Islands.....	15,181.78
Conference of the North, South, and Central American States.....	1,605.34
International exhibition at Brussels, Belgium.....	7,354.76
International exhibition at Melbourne.....	25,257.14
International exposition at Paris in 1889.....	61,317.90
International exhibition at Barcelona, Spain.....	4,253.35

Estates of decedents' trust fund.—Accounts of this fund (section 1709, Revised Statutes) were adjusted, showing the following sums paid over to

the legal representatives of citizens of the United States dying abroad, viz:

Estate of John D. McKenzie	\$20.38
Estate of T. Defrees	171.43
Estate of D. W. Carroll	180.00
Estate of Xavier Charlier	10.95
Estate of Edith Robinson	293.44
Estate of C. E. Conway	46.46
Estate of William B. Watson	672.41
Estate of Herman Apeler	1,610.17
Estate of Charles F. Snow	3.75

INTERNAL REVENUE DIVISION.

The total collections of internal revenue during the fiscal year 1889, as shown by the adjustments of collectors' accounts and exhibited in detail in Table I, amounted to \$130,939,147.21. Included in this report is the sum \$2,720.85 deposited after June 30, 1888, but belonging to the collections for the prior fiscal year, and the sum of \$54,912.44, deposited after June 30, 1889, being a portion of the collections for the fiscal year ended on that date.

The accounts of collectors of internal revenue, as adjusted for the fiscal year, aggregate \$3,648,479.04, inclusive of amounts allowed storekeepers and gaugers. These expenses in detail are given in Table K.

Of this total expense the sum of \$10,893.14 belongs to previous fiscal years, of which \$1,077.40 is commissions on tax-paid spirit stamps sold.

The following exhibit shows, by States, for what these expenses were incurred:

District.	Compensation of collector.		Rent, fuel, and lights.	Stationery and other expenses.	Compensation of storekeepers.	Compensation of gaugers.	Total expense of collecting.
	Salary.	Deputies and clerks.					
Alabama	\$2,822.76	\$15,391.18		\$171.59	\$582.00	\$2,571.80	\$21,539.33
Arkansas	3,113.52	12,138.85		236.19	13,207.50	1,901.50	30,597.56
California	8,009.75	51,286.79	\$1,280.00	1,137.17	18,372.00	36,129.63	116,215.34
Colorado	3,125.00	12,000.00	1,200.00	182.68		1,491.63	17,999.31
Connecticut	4,500.00	23,502.57	40.00	461.74	2,356.00	5,671.89	36,532.20
Florida	3,375.00	8,914.07	395.45	147.76			13,033.28
Georgia	4,500.00	39,509.06	211.54	723.13	40,506.00	4,938.97	90,388.70
Illinois	16,759.74	92,609.00	598.13	1,328.41	83,472.00	90,748.62	285,515.90
Indiana	9,000.00	33,595.76	874.50	520.87	31,789.00	26,863.00	102,643.13
Iowa	5,819.49	23,832.40	1,290.00	356.74	608.00	1,596.63	33,523.26
Kansas	2,875.00	13,908.11		244.24		90.98	17,118.33
Kentucky	22,500.00	113,890.00	2,420.78	1,861.67	386,727.50	164,574.93	691,974.88
Louisiana	3,875.00	27,520.48		319.49		3,759.53	35,474.50
Maine				13.50			13.50
Maryland	4,500.00	46,434.22	990.00	314.01	38,510.50	28,389.57	119,138.30
Massachusetts	4,500.00	31,193.01		555.04	23,256.00	17,670.65	77,174.70
Michigan	7,375.00	29,381.94	1,739.34	415.63		1,861.49	40,777.40
Minnesota	4,500.00	16,036.92		188.70	3,349.00	4,060.89	28,135.51
Missouri	9,000.00	52,258.55	300.00	1,124.40	27,901.50	28,282.67	118,867.12
Montana	3,500.00	15,613.77	1,086.25	94.26		1,232.75	21,727.03
Nebraska	4,500.00	21,472.71		274.36	7,388.00	6,711.72	40,346.79
New Hampshire	3,838.80	12,301.02		237.36	1,380.00	805.75	18,562.93
New Jersey	7,478.21	40,133.87	500.00	605.02	3,492.00	9,585.16	61,704.26
New Mexico	2,750.00	8,201.17	699.90	211.55		982.16	12,844.78
New York	27,000.00	182,083.88	14,247.45	2,285.22	11,820.00	58,015.41	295,451.96
North Carolina	9,000.00	89,538.05	1,045.70	1,180.00	181,771.00	24,139.68	306,674.43
Ohio	17,397.99	80,305.44	663.17	1,294.25	63,516.00	83,659.03	247,135.88
Oregon	3,000.00	10,812.49	1,251.00	105.80	2,150.00	1,454.01	17,773.30
Pennsylvania	17,367.21	128,776.49	2,740.94	1,741.95	104,770.50	60,607.61	316,004.70
South Carolina	3,204.19	15,016.63		134.25	7,196.50	474.59	26,026.16
Tennessee	7,521.10	41,283.00		989.79	45,163.75	13,892.10	108,854.74
Texas	5,739.80	25,552.23	616.30	424.62	3,601.00	3,270.87	39,207.82
Virginia	9,000.00	82,801.22	5.26	1,199.18	32,106.00	38,137.73	163,249.39
West Virginia	4,500.00	18,351.29	429.93	399.89	4,340.00	5,674.08	33,085.19
Wisconsin	7,896.36	34,186.79		488.62	8,805.00	10,084.66	61,461.43
Total	253,873.92	1,450,037.96	35,126.64	21,972.08	1,148,136.75	739,331.69	3,648,479.04

MISCELLANEOUS DIVISION.

To this division are assigned for settlement all miscellaneous internal-revenue accounts, including salaries and expenses of agents, surveyors of distilleries, fees and expenses of gaugers, stamp agents' accounts, counsel fees, drawbacks, taxes refunded, redemption of stamps, accounts for the manufacture of paper, and for the salaries of the office of the Commissioner of Internal Revenue; also accounts of the Census Office, Smithsonian Institution, and National Museum, contingent expenses of the Post-Office Department, and sundry accounts of the Patent Office.

Agents' accounts.—The salaries and expenses of internal-revenue agents for the year are as follows:

Name.	Per diem.	Salary.	Expenses.			Total.
			Transportation.	Subsistence.	Other expenses.	
James S. Rattle.....	\$7.00	\$2,184.00	\$654.20	\$1,020.00	\$105.95	\$3,964.15
A. H. Brooks.....	7.00	2,191.00	348.62	931.50	230.41	3,701.53
Ed. M. Brown.....	7.00	2,198.00	357.63	1,072.50	82.64	3,710.77
Sam. M. Burdett.....	7.00	2,191.00	302.85	1,095.00	126.80	3,715.65
W. H. Chapman.....	7.00	2,184.00	330.05	982.15	64.43	3,560.63
George B. Clark.....	7.00	2,184.00	924.10	941.35	188.43	4,237.88
B. L. Cromwell.....	7.00	2,177.00	714.80	1,047.00	30.43	3,969.25
H. F. Dunlap.....	7.00	1,895.00	461.51	930.00	41.65	3,428.16
C. W. Eldridge.....	7.00	864.00	11.50	153.00	2.45	530.95
T. J. Grimeson.....	7.00	84.00	27.35	45.00	8.15	165.50
J. H. Hurlburt.....	7.00	2,184.00	451.22	1,026.00	65.67	3,726.89
Godfrey Jaeger.....	7.00	2,191.00	909.95	1,014.00	113.49	4,228.44
William King.....	7.00	2,184.00	995.88	918.75	88.22	4,186.85
S. Kirkpatrick.....	7.00	2,226.00	579.20	1,074.00	110.82	3,990.02
Wolcott Lay.....	7.00	406.00	127.80	141.00	16.15	690.95
J. B. McCoy.....	7.00	119.00	33.65	60.00	2.60	215.25
A. C. McGlachlin.....	7.00	1,820.00	130.30	912.00	27.90	2,890.20
John McKenna.....	7.00	1,785.00	255.97	876.00	72.45	2,989.42
B. F. Morey.....	7.00	2,191.00	1,060.64	876.00	97.48	4,225.12
F. D. Sewell.....	10.00	3,120.00	115.72	75.75	5.52	3,316.99
William Somerville.....	7.00	2,184.00	563.38	1,053.00	44.40	3,844.78
D. D. Spaulding.....	7.00	357.00	133.88	180.00	3.62	674.50
Clinton K. Tharp.....	{ 6.00 } 7.00	2,001.00	475.37	981.00	77.02	3,534.39
L. A. Thrasher.....	7.00	175.00	31.18	90.00	4.75	300.93
John M. Tobin.....	7.00	1,785.00	178.85	723.00	71.33	2,758.18
James M. Wooters.....	{ 6.00 } 7.00	2,069.00	418.30	960.00	62.19	3,509.49
Total.....		44,549.00	10,593.90	19,178.00	1,745.97	76,066.87
Stationery furnished revenue agents.....						189.26
Transportation over Pacific railroads under orders from the Treasury Department.....						627.72
Total.....						76,883.85

Stamp accounts.—The accounts of the Commissioner of Internal Revenue for distilled-spirit and other stamps are as follows:

DISTILLED-SPIRIT STAMPS.

Dr.		Cr.	
To stamps on hand June 30, 1888..	\$27,150,755.00	By stamps sent to collectors	\$78,512,080.00
To stamps received from printers..	77,387,400.00	By stamps destroyed by committee	369.00
To stamps returned by collectors..	192,710.00	By stamps on hand June 30, 1889..	26,218,785.00
To stamps received for redemption	369.00		
	<u>104,731,234.00</u>		<u>104,731,234.00</u>

SPECIAL-TAX STAMPS.

To stamps on hand June 30, 1888..	\$4,897,718.00	By stamps sent to collectors.....	\$8,817,356.00
To stamps received from printers..	10,051,572.00	By stamps destroyed by committee.....	2,623,138.00
To stamps returned by collectors..	484,746.00	By stamps on hand June 30, 1889..	3,993,542.00
	15,434,036.00		15,434,036.00

REPORT ON THE FINANCES.

OLEOMARGARINE STAMPS.

To stamps on hand June 30, 1888..	\$438,024.00	By stamps sent to collectors	\$827,444.00
To stamps received from printers ..	1,037,400.00	By stamps destroyed by committee ..	1,077.42
To stamps returned by collectors ..	11,016.00	By stamps on hand June 30, 1889..	658,996.00
To stamps received for redemption ..	1,077.42		
	<u>1,487,517.42</u>		<u>1,487,517.42</u>

BEER STAMPS.

To stamps on hand June 30, 1888..	\$3,516,670.00	By stamps sent to collectors	\$25,279,150.00
To stamps received from printers ..	26,157,000.00	By stamps destroyed by committee ..	5,268.62
To stamps received for redemption ..	5,258.62	By stamps on hand June 30, 1889..	4,394,520.00
To stamps received for exchange ..	10.00		
	<u>29,678,938.62</u>		<u>29,678,938.62</u>

TOBACCO, SNUFF, AND CIGAR STAMPS.

To stamps on hand June 30, 1888..	\$6,825,467.22	By stamps sent to collectors	\$33,671,200.51
To stamps received from printers ..	35,634,770.00	By stamps destroyed by committee ..	2,497.61
To stamps returned by collectors ..	22,986.23	By cash deposited on account mis-	
To stamps received for redemption ..	1,499.38	sing stamps	14.90
	<u>42,484,722.83</u>	By stamps on hand June 30, 1889..	8,811,009.81
			<u>42,484,722.83</u>

DOCUMENTARY AND PROPRIETARY STAMPS.

To stamps on hand June 30, 1888..	\$5,384.21	By cash deposited	\$14.50
	<u>5,384.21</u>	By stamps on hand June 30, 1889..	5,369.71
			<u>5,384.21</u>

STAMPED FOIL WRAPPERS.

To wrappers received from printers ..	\$142,867.00	By wrappers sent to collectors	\$142,867.00
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Miscellaneous expenses.—The following sums embrace payments made by collectors of internal revenue and revenue agents for the detection of frauds upon the revenue; disbursements made by T. J. Hobbs, disbursing clerk, on account of the appropriation for "paper for internal-revenue stamps," also other expenses incident to the collection of the internal revenue:

Salary	\$29,337.55
Traveling expenses	6,743.46
Expenses (incidental)	13,678.24
Stationery	12,718.33
Telegrams	527.40
Expressage	5,474.48
Counsel fees and expenses	3,962.00
Rewards	1,913.12
Surveyors of distilleries	3,242.19
Salaries in office of Commissioner of Internal Revenue	257,030.14
Salaries in office of Commissioner of Internal Revenue (re-imburseable) ..	2,500.00
Fees and expenses of gaugers prior to July 1, 1888	7,940.42
Fees and expenses of gaugers	731,391.27
Paper for stamps (Fairchild Paper Company)	44,631.27
Indemnity for lost checks issued in payment of services of storekeeper ..	28.80
Rebate claim on tobacco	89.55
Private acts of Congress	1,228.01

Four hundred and forty-three claims for the redemption of stamps, amounting to \$23,852.02, were settled during the year, from which \$404.53 were discounted, leaving \$23,447.49 actually paid.

By the last annual report of this office, for 1888, it appeared the Secretary of the Treasury had on deposit to his credit on account of "fines, penalties, and forfeitures" (special deposit account No. 1), \$48,285.68. During the year \$58,879.87 have been deposited and \$77,765.45 disbursed, leaving a balance to his credit January 1, 1889, of \$29,400.10.

On account of "miscellaneous deposits" (special deposit account No. 3),

\$40,424.25 have been deposited and \$25,890.02 disbursed, leaving a balance to his credit January 1, 1889, of \$14,534.23.

The balance to his credit January 1, 1888, on account of "offers in compromise" (special deposit account No. 5) was \$19,643.33. During the year \$64,394.62 were deposited and \$54,788 disbursed, leaving a balance to his credit January 1, 1889, of \$29,249.95.

Accounts were adjusted for the following sums refunded: Taxes erroneously assessed and collected, \$14,716.99; drawback on merchandise exported, \$38,878.96; and surplus proceeds of lands sold for taxes in the late insurrectionary States, \$2,195.55.

Moneys refunded on lands sold for taxes in the late insurrectionary States amount to \$25.58, and moneys erroneously collected under the direct-tax laws, \$20.36.

The disbursements by George Waterhouse, chairman of the South Carolina free-school fund commissioners, amounted to \$2,375.

Accounts rendered by George W. Evans, disbursing clerk, Department of the Interior, have been adjusted as follows:

Furniture and fixtures National Museum, 1887, \$74.97; 1888, \$1,720.21; 1889, \$4,717.30	\$6,512.48
Preservation of collections, National Museum, 1888, \$487.11; 1889, \$27,111.23	27,598.34
Heating and lighting National Museum, 1887, \$18.54; 1888, \$755.89; 1889, \$5,358.45	6,132.88
International exchanges, Smithsonian Institution, 1889	1,940.00
Official Gazette, Patent Office, 1888, \$2,816.40; 1889, \$43,999.70	46,816.10
Scientific Library, Patent Office, 1888, \$313.70; 1889, \$2,555.36	2,869.06
Photolithographing, Patent Office, 1888, \$6,694.20; 1889, \$73,657.14	80,351.34
Public use of inventions and defending suits, Patent Office, 1888, \$98.85; 1889, \$186	284.85
International protection of industrial property, Patent Office, 1889	1,423.94

Accounts of Jno. J. Enright, late disbursing clerk, Post-Office Department, have been adjusted as follows:

Sales of post-route maps, 1888, \$369; 1889, \$953.50	\$1,322.50
Rent of buildings, 1888, \$375; 1889, \$4,250	4,625.00
Official Postal Guide, 1888, \$861.31; 1889, \$3,000	3,861.31
Publication of post-route maps, 1888, \$3,082.87; 1889, \$6,000	9,082.87
Miscellaneous items, 1888, \$1,496.83; 1889, \$4,000	5,496.83
Plumbing and gas-fixtures, 1888, \$783.72; 1889, \$1,000	1,783.72
Painting, 1888, \$593.86; 1889, \$500	1,093.86
Postage, 1888, \$31; 1889, \$200	231.00
Carpets, 1888, \$476.17; 1889, \$1,500	1,976.17
Hardware, 1888, \$78.96; 1889, \$600	678.96
Gas, 1888, \$213.26; 1889, \$1,600	1,813.26
Furniture, 1888, \$426.20; 1889, \$1,000	1,426.20
Horses and wagons, 1888, \$33.80; 1889, \$600	633.80
Fuel, 1888, \$787.94; 1889, \$3,500	4,287.94
Stationery, 1888, \$1,099.57; 1889, \$4,000	5,099.57
Telegraphing, 1888, \$642.01; 1889, \$1,000	1,642.01

Accounts of Frank H. Thomas, late disbursing clerk, Post-Office Department, have been adjusted as follows:

Rent of buildings, 1889	\$8,000.00
Official Postal Guide, 1889	11,000.00
Sales of post-route maps, 1889	1,039.50
Miscellaneous items, 1888, \$100; 1889, \$7,000	7,100.00
Publication of post-route maps, 1889	10,500.00
Plumbing and gas-fixtures, 1889	1,000.00
Painting, 1889	1,500.00
Postage, 1889	620.00
Carpets, 1889	2,000.00
Hardware, 1889	900.00
Gas, 1889	3,300.00
Furniture, 1889	2,900.00
Horses and wagons, 1889	1,550.00
Fuel, 1889	3,500.00

Stationery, 1888, \$2.04; 1889, \$7,000	\$7,002.04
Telegraphing, 1889	1,800.00
Mail-bag repair-shop, 1889	4,000.00
Preparation of new edition of postal laws and regulations	1,000.00

Accounts of W. W. Karr, disbursing clerk, Smithsonian Institution, have been adjusted as follows:

Preservation of collections, National Museum, 1888, \$2,901.57; 1889, \$93,523.55	96,425.12
Heating and lighting, National Museum, 1889	7,313.37
Furniture and fixtures, National Museum, 1888, \$52.25; 1889, \$32,459.48	32,511.73
International exchanges, Smithsonian Institution, 1889	12,066.38

Other accounts, rendered by disbursing clerks and others, have been adjusted as follows:

International exchanges, Smithsonian Institution, 1888, \$1,990.17; 1889, \$970, rendered by Thomas J. Hobbs	2,960.17
Expenses of Eleventh Census, rendered by J. C. Stoddard	9,872.04
Expenses of Eighth Census, rendered by Geo. W. Fowler	29.55
Preservation of collections, National Museum, freight charges	281.93
International exchanges, Smithsonian Institution, freight charges	7.01

I have the honor to be, very respectfully,

L. W. HABERCOM,
Fifth Auditor.

Hon. WILLIAM WINDOM,
Secretary of the Treasury.

APPENDIX.

A.—STATEMENT OF EXPENSES OF THE DIPLOMATIC SERVICE OF THE UNITED STATES
FOR THE FISCAL YEAR ENDED JUNE 30, 1889.

[a, Comprises all accounts received; b, March and June quarters' accounts unadjusted pending explanation; c, June quarter's account not received; d, March and June quarters' accounts not received.]

Country.	Officers.	Salaries adjusted.	Contingent expenses and loss by exchange.	Total.	Passport fees.
Argentine Republic.	B. W. Hanna, minister.....	\$7,500.00	\$1,125.39		\$8.00
	H. L. Vilas, secretary of legation.....	1,067.94		\$9,693.33	
Austria-Hungary.	A. R. Lawton, late minister.....	11,472.52	919.89		35.00
	F. D. Grant, minister.....	3,233.33	241.17		18.00
	J. R. Roosevelt, chargé d'affaires <i>ad interim</i>	866.81			
	J. R. Roosevelt, secretary of legation.....	1,539.96		28,273.68	
Belgium.....	L. Tree, late minister.....	3,485.05	560.88		20.00
	J. G. Parkhurst, late minister.....	5,033.96	592.57		5.00
	E. H. Terrell, minister.....	1,586.53	50.00		
Bolivia.....	S. S. Carlisle, minister and consul-general.....	5,000.00	b 333.06	5,333.06	1.00
Brazil.....	T. J. Jarvis, late minister.....	7,733.33	890.57		18.00
	R. Adams, minister.....	1,549.45			
	H. C. Armstrong, consul-general, in charge of legation.....	1,110.33	763.09		12.00
	S. T. Williams, secretary of legation.....	405.98		12,452.75	
Central American States.	H. C. Hall, late minister.....	8,956.05	1 352.36		
	L. B. Mizner, minister.....	2,500.00	112.66		4.00
	J. R. Hosmer, chargé d'affaires <i>ad interim</i>	949.04		13,870.11	
Chili.....	W. R. Roberts, late minister.....	10,000.00	1,084.64		1.00
	P. Egan, minister.....	1,758.25			
	C. M. Seibert, chargé d'affaires <i>ad interim</i>	833.34			
	C. M. Seibert, secretary of legation.....	1,200.00		14,876.23	
China.....	C. Denby, minister.....	12,000.00	2,210.89		18.00
	W. W. Rockhill, late secretary of legation.....	242.53			
	H. Martin, secretary of legation.....	1,883.15	94.98		
	C. Denby, jr., second secretary of legation.....	1,800.00	61.99		
	F. D. Cheshire, interpreter.....	3,000.00	90.61	21,384.15	
Colombia.....	D. H. Maury, late minister.....	7,335.17	3,315.60		
	J. T. Abbott, minister.....	1,586.53	407.53		
	J. G. Walker, secretary of legation and consul general, as special commissioner to Ecuador.....		645.32	13,290.15	
Corea.....	H. A. Dinsmore, minister and consul-general.....	7,500.00	563.12		
	C. C. Long, chargé d'affaires <i>ad interim</i>	641.07			
	C. C. Long, secretary of legation.....	1,243.57			
	Wo In Tak, interpreter.....	990.18		10,937.94	
Denmark.....	R. B. Anderson, late minister and consul-general.....	5,000.00	1,411.60		10.00
	J. A. Enander, late minister and consul-general.....	a 414.68			
	C. E. Carr, minister and consul-general.....	288.46		7,114.74	

A.—STATEMENT OF EXPENSES OF THE DIPLOMATIC SERVICE OF THE UNITED STATES
FOR THE FISCAL YEAR ENDED JUNE 30, 1889—Continued.

Country.	Officers.	Salaries adjusted.	Conti- gent ex- penses and loss by ex- change.	Total.	Passport fees.
France	R. M. McLane, late minister.....	\$16,057.70	\$3,230.95	.....	\$522.00
	W. Reid, minister	3,557.68	588.54	.....	109.00
	H. Vignaud, secretary of legation.....	2,625.00	2.35	.....	.....
	A. Jay, second secretary of legation.....	2,000.00	2.88	.....	.....
				\$28,065.10	
Germany	G. H. Pendleton, late minister.....	a 14,326.92	1,833.50	.....	290.00
	W. W. Phelps, minister	240.38	.....	.....	.....
	C. Coleman, chargé d'affaires <i>ad interim</i>	2,822.95	1,730.49	.....	340.00
	C. Coleman, secretary of legation.....	1,778.12	32.80	.....	.....
	F. V. S. Crosby, second secretary of legation.....	2,000.00	7.79	.....	.....
				24,772.35	
Great Britain.....	E. J. Phelps, late minister.....	a 8,750.00	2,526.76	.....	481.19
	R. T. Lincoln, minister	3,701.93	816.76	.....	84.15
	H. White, chargé d'affaires <i>ad interim</i>	2,708.34	1,562.04	.....	38.52
	H. White, secretary of legation.....	1,531.25	.....	.....	.....
	C. P. Phelps, late second secretary of legation.....	a 1,000.00	.....	.....	.....
	R. S. McCormick, second secretary of legation.....	362.84	.....	.....	.....
Hawaiian Isl- ands.....	G. W. Merrill, late minister	7,500.00	800.00	.....	2.00
	J. L. Stevens, minister	103.02	.....	.....	.....
				8,403.02	
Hayti.....	J. E. W. Thompson, minister and consul-general.....	5,000.00	664.12	.....	.....
				5,664.12	
Italy	J. B. Stallo, late minister.....	11,208.79	524.58	.....	48.00
	A. G. Porter, minister	3,866.67	49.46	.....	.....
	C. A. Dougherty, chargé d'affaires <i>ad interim</i>	831.52	8.07	.....	.....
	C. A. Dougherty, secretary of legation.....	1,550.55	.....	.....	.....
				17,539.64	
Japan	R. B. Hubbard, late minister	a 11,439.56	1,016.90	.....	3.00
	J. F. Swift, minister	3,633.33	415.05	.....	1.00
	F. S. Mansfield, secretary of legation.....	2,625.00	.....	.....	.....
	E. Dun, second secretary of legation.....	1,800.00	.....	.....	.....
	W. N. Whitney, interpreter	2,500.00	.....	.....	.....
				23,429.84	
Liberia	E. E. Smith, minister and consul-general.....	4,000.00	505.71	.....	.....
				4,505.71	
Mexico	E. S. Bragg, late minister.....	11,571.43	3,393.45	.....	17.00
	T. Ryan, minister	2,901.09	559.05	.....	.....
	H. R. Whitehouse, chargé d'affaires <i>ad interim</i>	978.26	.....	.....	.....
	T. B. Connery, late secretary of legation.....	327.72	.....	.....	.....
	H. R. Whitehouse, secretary of legation.....	1,017.39	.....	.....	.....
				20,748.39	
Netherlands...	R. B. Roosevelt, late minister.....	7,026.10	972.06	.....	5.00
	S. R. Thayer, minister	1,937.51	129.37	.....	.....
	R. Stockton, consul in charge of legation.....	12.23	.....	.....	.....
				10,077.27	
Paraguay and Uruguay.....	J. E. Bacon, late minister.....	c4,986.40	c305.19	.....	.....
	G. Maney, minister	144.23	.....	.....	.....
				5,435.82	
Persia	E. S. Pratt, minister and consul-general.....	5,000.00	2,010.58	.....	9.00
	T. Prevost, interpreter	936.65	.....	.....	.....
				7,947.23	
Peru	C. W. Buck, late minister.....	7,664.84	786.91	.....	.....
	J. Hicks, minister	1,500.00	101.85	.....	.....
	R. R. Neill, chargé d'affaires <i>ad interim</i>	1,101.81	290.83	.....	.....
	R. R. Neill, secretary of legation.....	1,169.44	.....	.....	.....
				12,615.68	
Portugal.....	E. P. C. Lewis, late minister and consul-general.....	a3,693.26	a1,704.20	.....	.....
	G. B. Loring, minister and consul-general.....	a412.09	.....	.....	.....
	J. B. Wilbor, vice-consul-general in charge of legation.....	380.43	.....	.....	.....
				6,189.98	
Russia.....	G. V. N. Lothrop, late minister	2,805.70	.....	.....	.....
	L. Tree, minister	c5,074.41	.....	.....	.....
	G. W. Wurts, chargé d'affaires <i>ad interim</i>	7,854.91	2,267.91	.....	39.00
	G. W. Wurts, secretary of legation	268.53	.....	.....	.....
				18,271.49	

A.—STATEMENT OF EXPENSES OF THE DIPLOMATIC SERVICE OF THE UNITED STATES
FOR THE FISCAL YEAR ENDED JUNE 30, 1889—Continued.

Country.	Officers.	Salaries adjusted.	Conti- gent ex- penses and loss by ex- change.	Total.	Passport fees.
Roumania, Servia, and Greece.	W. Fearn, minister and consul-general.	c\$4, 875.00	c\$1,500.00	.....	\$2.00
Spain.....	J. L. M. Curry, late minister..... P. Belmont, late minister..... T. Palmer, minister..... E. H. Strobel, chargé d'affaires <i>ad interim</i> E. H. Strobel, secretary of legation..... Clerk to legation.....	2, 478.27 6, 875.79 2, 769.23 4, 459.33 462.21 1, 200.00	431.54 935.04 382.24 1, 245.44	\$6, 375.00 21, 239.09	..... ..... 2.00 5.00
Siam.....	J. T. Child, minister and consul-general. C. J. Child, vice-consul-general. C. J. Child, interpreter.....	c3, 750.00 500.00	(d) 548.25 .....	..... ..... 4, 798.25	...............
Sweden and Norway.	R. Magee, late minister..... W. W. Thomas, jr., minister.....	7, 273.35 1, 920.96	895.78 241.90	..... 10, 331.99	..........
Switzerland...	B. Winchester, late minister and consul-general. J. D. Washburn, minister and consul-general.	4, 835.17 1, 306.63	969.02 110.73	..... 7, 221.55	55.00 10.00
Turkey.....	O. S. Straus, minister..... P. King, chargé d'affaires <i>ad interim</i> P. King, secretary of legation..... A. A. Garguilo, interpreter.....	a5, 625.00 1, 448.58 1, 104.68 3, 000.00	1, 286.15 1, 284.70 ..... .....	..... ..... ..... 13, 749.11	6.00 49.00
Venezuela.....	C. L. Scott, late minister..... W. L. Scruggs, minister..... C. K. Holliday, secretary of legation.....	5, 707.42 1, 759.43 a122.28	623.91 140.19 .....	..... ..... 8, 353.23	...............
OTHER PLACES.					
Cairo.....	J. Cardwell, agent and consul-general.....	5, 000.00	.....	5, 000.00	.....
Kanagawa.....	C. R. Greathouse, consul.....	.....	1.50	1.50	.....
London.....	B. F. Stevens, dispatch agent.....	.....	3, 663.43	3, 663.43	.....
Montevideo....	E. J. Hill, consul.....	.....	95.00	95.00	.....
State Depart- ment.	F. J. Kieckhoefer, disbursing clerk.....	.....	17, 601.72	17, 601.72	.....
Tangier.....	W. R. Lewis, consul.....	.....	800.00	800.00	.....
Guayaquil.....	Owen McGarr, consul-general.....	.....	58.68	58.68	.....
		375, 966.32	78, 483.29	454, 449.61	2, 267.86

RECAPITULATION.

Paid for salaries of ministers.....	\$306,093.03
Paid for salaries of chargés d'affaires <i>ad interim</i>	26,618.52
Paid for salaries of secretaries of legations.....	31,127.94
Paid for salaries of interpreters to legations.....	10,926.83
Paid for salary of clerk to legation in Spain.....	1,200.00
Paid for contingent expenses, foreign missions.....	77,041.34
Paid for loss by exchange, diplomatic service.....	1,441.95
Total.....	454,449.61
Passport fees received and accounted for.....	2,267.86

B.—STATEMENT OF CONSULAR FEES, SALARIES, AND EXPENSES FOR THE FISCAL YEAR ENDED JUNE 30, 1889.

SCHEDULES B AND C, SALARIED OFFICERS.

For unsalaried officers see table following, marked C.

[a, For one quarter; b, for two quarters; c, for three quarters; d, no returns.]

Consular offices.	Salaries of principal officers and their compensation from fees of agencies.	Salary while receiving instructions, making transit, etc.	Pay for services performed for vessels at agencies.	Contingent expenses.	Allowance for clerks.	Loss by exchange.	Fees collected.
Acapulco	\$2,000.00			\$457.95			\$604.50
San Benito ¹							105.00
Tehuantepec							57.00
Aix-la-Chapelle	1,500.00			510.40	\$400.00		3,036.00
Algiers	1,000.00			90.30		\$35.19	52.50
Beni Saf.							40.00
Bone							129.50
Collo and Philippeville							c17.50
Oran							90.50
Amherstburg	1,500.00			98.65			989.50
Amoy	3,500.00			1,240.77			1,736.50
Amsterdam	1,500.00			588.70	400.00		4,545.00
Annaberg	2,500.00			550.84	333.33		6,825.00
Antigua	1,500.00			260.97			604.50
Anguilla			\$4.45				27.00
Dominica			20.61				550.00
Montserrat			1.03				295.00
Nevis			53.53				262.50
Portsmouth			90.47				10.00
Antwerp	3,000.00			1,126.89	800.00		2,466.50
Apia	2,000.00			479.09			204.75
Asuncion	1,500.00			394.68		9.74	2.00
Athens	2,500.00			540.74			18.50
Corfu ²							(c)
Kalamata							c2.50
Piræus							114.00
Syra							2.00
Volo							2.50
Zante							c112.50
Auckland	1,487.63	\$216.52		615.94		40.84	443.50
Christ Church			84.13				37.50
Dunedin			30.89				75.00
Russell ²			59.33				
Wellington			48.95				93.74
Bahia	1,500.00	277.17		318.79	240.00		682.50
Aracaja ²			7.22				
Bangkok ²							41.13
Barbadoes	1,500.00			381.62			870.50
St. Lucia			15.23				437.50
St. Vincent			50.81				265.00
Barcelona	1,500.00			617.82			427.50
Grac							c406.50
Palma Majorca							c2.50
Port Mahon ²							
Tarragona							c284.50
Torre Vieja							c2.50
Barmen	2,000.00			987.76	640.00		9,370.00
Barranquilla	2,000.00			687.15	399.96		5,922.00
Rio Hacha							210.75
Santa Martha							56.00
Basle	2,000.00			421.66	400.00		4,212.50
Chaux de Fonds	925.00						1,925.00
Batavia	1,000.00	70.65		236.89		44.06	515.00
Semarang							c67.00
Serabaya							c91.00
Beirut	2,000.00			595.16	480.00	92.73	145.00
Aintab							(d)
Aleppo							17.50
Alexandretta							61.00
Antioch							(d)

¹ The indented offices in this table are consular agencies, the agents being compensated from fees.² No fees.

For salary see Table A, Siam.

B.—STATEMENT OF CONSULAR FEES, SALARIES, AND EXPENSES FOR THE FISCAL YEAR ENDED JUNE 30, 1889—Continued.

SCHEDULES B AND C, SALARIED OFFICES—Continued.

Consular offices.	Salaries of principal officers and their compensation from fees of agencies.	Salary while receiving instructions, making transit, etc.	Pay for services performed for vessels at agencies.	Contingent expenses	Allowance for clerks.	Loss by exchange.	Fees collected.
Beirut—Continued.							
Damascus.....							\$45.50
Haifa.....							39.00
Lataikia ¹							
Morash ¹							
Mersine.....							5.00
Sidon ¹							
Belfast.....	\$3,000.00	\$197.80		\$1,308.46	\$640.00		13,041.00
Ballymena.....							175.00
Londonderry.....							11.50
Lurgan.....	137.50						1,137.50
Berlin.....	4,000.00			1,488.95	1,192.39		16,459.00
Bermuda.....	1,500.00			305.51			1,708.50
Berne ²					480.00		1,256.00
Birmingham.....	2,500.00	185.44		701.63	960.00		9,000.00
Kidderminster.....							717.50
Redditch.....							1,000.00
Wolverhampton.....	460.00						1,460.00
Bogota ³	500.00						
Boma ⁴						\$69.25	432.00
Bombay.....	1,000.00			89.10			8,816.50
Bordeaux.....	2,500.00	48.08		722.95	800.00	17.28	18.50
Pau.....							23,975.00
Bradford.....	3,000.00			1,458.82	960.00		4,685.25
Bremen.....	2,500.00			1,235.86	1,200.00		25.00
Brake and Nordenham.....							1,393.50
Bremerhaven.....	393.50						2,661.00
Breslau.....	1,500.00			399.14			1,125.50
Bristol.....	1,500.00			539.63		4.25	310.00
Gloucester.....							1,047.75
Brockville.....	1,500.00			166.38	200.00		2,031.50
Brunswick.....	2,500.00	203.80		531.38	300.00		1,516.00
Hanover.....	516.00						1,687.50
Madgeburg.....	484.00						3,399.50
Brussels.....	2,500.00			873.15	800.00		3,205.00
Charleroi.....	1,000.00						2,463.50
Buenos Ayres.....	2,500.00			1,161.95	400.00	10.40	393.50
Cadiz.....	1,500.00			376.47			63.00
Huelva.....			\$49.41				1,537.50
Jeres de la Frontera.....	537.50						463.50
Port St. Mary's.....							514.50
Seville.....							246.50
Cairo ⁵				1,777.41	400.00		c145.50
Alexandria.....							a13.00
Port Said.....							5,704.00
Calcutta.....	5,000.00			1,646.60	800.00		1,210.50
Madras.....	246.62		36.12				65.50
Rangoon.....							207.50
Callao.....	3,500.00			219.83			42.50
Mollendo.....							30.00
Chiclayo.....							122.50
Payta.....							2,375.00
Canton.....	3,500.00			976.51			4.50
Swatow.....							739.00
Cape Haytien.....	1,000.00						6120.00
Gonaives.....							c262.50
Port de Paix.....							383.00
Cape Town.....	1,500.00	432.07		865.50		101.15	92.50
East London.....							350.00
Port Elizabeth.....			36.70				47.50
Port Natal.....							1.00
Simonstown.....							237.00
Cardiff.....	2,000.00			1,015.20		46.10	1,575.00
Llanelly.....	500.00						

¹ No fees.² For salary see Table A, Switzerland.³ Accounts received only for quarter ended September 30, 1888.⁴ For salary and expenses see table "Other expenses of foreign service."⁵ For salary see Table A, Cairo.

B.—STATEMENT OF CONSULAR FEES, SALARIES, AND EXPENSES FOR THE FISCAL YEAR ENDED JUNE 30, 1889—Continued.

SCHEDULES B AND C, SALARIED OFFICES—Continued.

Consular offices.	Salaries of principal officers and their compensation from fees of agencies.	Salary while receiving instructions, making transit, etc.	Pay for services performed for vessels at agencies.	Contingent expenses.	Allowance for clerks.	Loss by exchange.	Fees collected.
Cardiff—Continued.							
Milford Haven ²							\$627.50
Newport							4,835.50
Swansea	\$500.00						753.00
Ceylon	1,500.00			\$439.38		\$29.30	303.00
Point de Galls							1,299.00
Charlottetown	1,500.00			328.50		3.00	266.50
Alberton							274.50
Georgetown			\$5.44				390.50
Souris			164.50				525.50
Summerside							2,941.00
Chatham	2,000.00			367.27			15,616.00
Chemnitz	2,000.00			742.96	\$1,200.00	5.00	3,247.75
Glauchau	1,000.00						87.00
Chin Kiang	3,500.00			1,174.34			809.50
Christiania	1,000.00			88.84			10.00
Arendel							30.50
Christiansted							1,055.00
Cienfuegos	2,500.00			601.22	400.00		57.50
Trinidad			105.45				80.00
Zaza			52.82				521.00
Clifton	1,500.00			285.17		8.00	287.00
St. Catharine's							1,997.50
Cognac	1,487.77	\$269.02		305.68		21	4,781.50
Cologne	2,000.00			567.07	400.00		2,156.50
Colon	3,000.00			1,149.36	800.00		1,203.50
Constantinople	3,000.00			1,055.79	400.00	74.80	218.00
Dardanelles ²							637.00
Salonica							
Copenhagen	1,500.00			867.44	200.00	39.47	
Elsinore ²							
Ronne ²							
Cork	2,000.00			470.28		10.23	364.00
Waterford							112.50
Crefeld	2,000.00			837.64	1,200.00	22.13	8,112.50
Demerara	3,000.00	81.52		1,120.09	480.00		889.50
Dresden	2,500.00			656.86	800.00		5,508.00
Dublin	2,000.00			595.34			1,542.50
Athlone							120.00
Limerick							47.50
Dundee	2,500.00			1,626.62	606.59		7,468.50
Aberdeen	968.00						1,968.00
Dunfermline	2,000.00			248.73	300.00		3,745.50
Kircaldy	263.00						1,263.00
Dusseldorf	2,000.00			631.19	400.00	25.87	1,222.50
Essen	115.00						1,115.00
Elberfeld	2,000.00			607.25	100.00		4,952.50
Fayal	1,500.00			14.84			78.75
Flores							30.00
Graciosa							3.00
St. George							10.50
St. Michael							98.50
Terceira							53.50
Florence	1,500.00			476.67	480.00	6.88	2,211.50
Bologna							140.00
Foochow	3,500.00	717.10		959.52			396.00
Fort Erie	1,500.00			203.75			1,094.50
Frankfort-on-the-Main	3,000.00			1,138.11	1,200.00		7,412.50
Funchal	1,500.00			258.41		104.89	131.50
Gaboon ¹							
Gaspé Basin	1,000.00			34.52		4.71	33.50
Paspébiac							134.00
Geneva	1,500.00			429.96		3.47	1,053.00
Vevey							796.00
Genoa	1,500.00			405.90	480.00		2,182.00
San Remo							2.50
Ghent	1,000.00	57.07		176.83	100.00	2.29	2,051.75
Ostend							55.00

¹ No accounts received.² No fees.

B.—STATEMENT OF CONSULAR FEES, SALARIES, AND EXPENSES FOR THE FISCAL YEAR ENDED JUNE 30, 1889—Continued.

SCHEDULES B AND C, SALARIED OFFICES—Continued.

Consular offices.	Salaries of principal officers and their compensation from fees of agencies.	Salary while receiving instructions, making transit, etc.	Pay for services performed for vessels at agencies.	Contingent expenses.	Allowance for clerks.	Loss by exchange.	Fees collected.
Gibraltar.....	\$1,500.00			\$252.09			\$347.50
Glasgow.....	3,000.00	\$82.42		887.61	\$800.00		15,388.50
Greenock.....			\$180.57				47.50
Goderich.....	1,500.00			312.53		\$5.08	795.00
Guadeloupe.....	1,500.00			258.97			145.00
Guaymas.....	1,000.00			37.29			375.00
Guelph.....	1,500.00			160.75	200.00	3.00	3,108.50
Guatemala ¹	1,621.40			422.98			12.50
Champerico.....			109.50				816.00
Livingston.....			207.00				740.50
San José.....			282.97				705.00
Guayaquil.....	3,000.00			342.96	400.00		911.50
Bahia.....							398.00
Manta.....							257.00
Halifax.....	3,500.00			691.00	640.00	12.42	2,783.50
Bridgewater.....			47.18				73.50
Liverpool.....			182.88				116.50
Lunenburg.....			3.53				106.50
Hamburg.....	2,500.00			747.59	1,200.00		11,410.35
Cuxhaven ²							95.00
Kiel.....							88.50
Lubeck.....							1,691.75
Hamilton.....	2,000.00			113.90	300.00		916.50
Galt.....							1,307.00
Paris.....	307.00						535.06
Hankow.....	3,500.00			1,034.27			23,038.75
Havana.....	6,000.00			3,339.73	1,200.00		45.00
Gibara ³			30.27				57.50
Nuevitas ³			68.76				3,435.50
Havre.....	3,000.00			1,068.68	1,200.00		35.00
Brest.....							14.00
Cherbourg.....							95.00
Honfleur.....							2.50
St. Malo.....							622.50
Rennes ⁴							11,580.26
Hong Kong.....	5,000.00			1,583.79	1,200.00	25.86	4,162.50
Honolulu.....	2,000.00			905.62			60.00
Hilo.....			64.83				438.00
Kahului.....			245.46				80.00
Mahukona.....			48.78				1,860.00
Horgen.....	2,000.00			924.79	400.00		182.50
Lucerne.....							92.00
Jernsalem.....	2,000.00			352.08		109.95	10,151.90
Kanagawa.....	4,000.00			1,452.85	1,200.00		2,927.00
Kehl.....	1,500.00			634.45	400.00		1,490.00
Kingston (Canada).....	1,500.00			391.05	400.00		106.00
Gananogue.....							2,415.50
Kingston (Jamaica).....	2,000.00	86.97		1,236.12		71.17	183.00
Falmouth.....			41.46				87.50
Milk River.....			48.33				385.00
Montego Bay.....			68.62				788.00
Port Antonio.....			140.00				312.50
Port Morant.....			21.89				432.50
Savannah la Mar.....			111.35				821.00
St. Ann's Bay.....			35.09				625.25
Laguayra.....	1,500.00			324.25			14.50
Barcelona.....			5.88				826.50
Caracas.....							258.50
Carupano.....							80.50
Cumana.....							

¹ Consul-General received salary as chargé d'affaires ad interim during portion of year, see Table A, Central American States.

² No fees.

³ Agency of Sagua la Grande subsequent to December 31, 1888.

⁴ Agency of Nantes prior to January 1, 1889.

B.—STATEMENT OF CONSULAR FEES, SALARIES, AND EXPENSES FOR THE FISCAL YEAR ENDED JUNE 30, 1889—Continued.

SCHEDULES B AND C, SALARIED OFFICES—Continued.

Consular offices.	Salaries of principal officers and their compensation from fees of agencies.	Salary while receiving instructions, making transit, etc.	Pay for services performed for vessels at agencies.	Contingent expenses.	Allowance for clerks.	Loss by exchange.	Fees collected.
Leeds	\$2,000.00			\$713.79	\$379.59		\$4,727.75
Huddersfield	1,000.00						5,652.50
Leghorn	1,500.00			643.96			2,625.50
Carrara							505.00
Leipsic	2,000.00			645.39	800.00		6,783.50
Gera	1,000.00						2,150.00
Leith	2,500.00			656.04	640.00	\$32.16	1,787.00
Galasbiels							470.00
Levuka	1,000.00			42.09		29.60	13.00
Liverpool ¹	4,500.00	\$609.38		c1,935.71	c1,495.85		c24,860.50
Holyhead ²							
St. Helens	750.00						1,800.00
Lisbon ³							748.50
Oporto							a172.50
London (England)	6,000.00	742.12		3,636.75	1,600.00		64,850.02
Brighton							c10.00
Dover							c8.50
London (Canada)	1,500.00			511.31	300.00	3.25	2,232.50
Lyons	2,500.00			1,337.39	901.30	25.52	12,918.66
Malta	1,414.40			374.51		95.05	68.00
Malaga	1,500.00			556.74	480.00	65.09	1,400.50
Almeria	1,000.00						3,140.00
Marbella							107.50
Managua ⁴	2,000.00			439.52			
Corinto							427.50
San Juan del Sur							125.00
Manchester	3,000.00			1,603.28	1,200.00		21,007.52
Manila	2,000.00			600.99	400.00		1,043.93
Cebu			\$91.00				255.50
Iloilo			312.32				278.00
Mannheim	1,500.00			433.58	480.00		2,665.00
Maracaibo	2,000.00			1,274.86	400.00		3,085.50
Coro							585.00
Marseilles	2,500.00			840.53	960.00	2.82	4,289.50
Eastia							45.00
Cette			48.39				153.00
Toulon							230.00
Martinique	1,500.00			312.83			181.50
Port de France			178.30				12.50
Matamoras	2,000.00			824.41	640.00		509.00
Camargo							150.00
Mier							458.50
Santa Cruz Point							812.50
Victoria ²							
Matanzas	3,000.00			724.27	400.00		787.50
Mayence	2,500.00			215.02	400.00	3.65	4,915.00
Melbourne	4,350.00	920.93		1,072.14	800.00	40.97	1,266.50
Adelaide							258.00
Messina	1,500.00			523.77	400.00	16.04	4,359.50
Milazzo							85.00
Mexico	2,500.00			603.29	460.43		118.62
Milan	1,500.00			373.32	200.00	3.17	1,985.00
Monrovia ⁴	97.83						88.53
Montevideo	2,000.00			603.74	400.00	55.72	1,473.00
Montreal	4,000.00	252.75		891.83	1,500.00		4,669.00
Coteau Landing							262.75
Hemmingford							330.50
Hinchinbrook							123.50
Huntingdon							505.00
Lachine							768.25
Sorel ⁵							474.00
Mozambique ⁶	592.39	228.27		36.72		1.81	1.00

¹ Accounts for quarter ended June 30 1889, not received.² No fees.³ For salary see Table A. Portugal.⁴ For balance of salary see Table A. Liberia.⁵ Consulate prior to January 1, 1889.⁶ No officer in charge from July 1 to November 27, 1888.

B.—STATEMENT OF CONSULAR FEES, SALARIES, AND EXPENSES FOR THE FISCAL YEAR ENDED JUNE 30, 1889—Continued.

SCHEDULES B AND C. SALARIED OFFICES—Continued.

Consular offices.	Salaries of principal officers and their compensation from fees of agencies.	Salary while receiving instructions, making transit, etc.	Pay for services performed for vessels at agencies.	Contingent expenses.	Allowance for clerks.	Loss by exchange.	Fees collected.
Munich	\$1,500.00			\$525.76	\$400.00	\$4.59	\$2,168.00
Augsburg							707.50
Nagasaki	3,000.00			598.24			188.92
Nantes	1,000.00			71.52		4.90	355.00
L'Orient							145.00
Rennes ¹							57.50
Naples	1,500.00			424.71	480.00	13.41	1,956.50
Bari							355.50
Rodi							71.00
Nassau	2,000.00			421.12		42.63	715.00
Albert Town			\$116.91				22.50
Dunmore Town			8.30				72.50
Governor's Harbor			258.09				287.50
Green Turtle Cay			84.37				92.00
Mathewtown			116.81				5.00
Newcastle (England)	1,500.00			532.98	460.00		1,242.00
Carlisle							980.50
Hartlepool							348.50
Sunderland							122.50
Nice	1,500.00			392.50		63.91	68.50
Cannes							592.50
Mentone ²							
Monaco ²							
Ningpo	3,000.00			735.05			26.00
Nottingham	2,500.00			961.70			9,765.50
Derby							800.00
Leicester	410.00						1,410.00
Nuevo Laredo	1,000.00	\$141.87		282.82		.65	964.50
Garita Gonzales	1,000.00						2,495.75
Nuremberg	2,000.00			663.63	779.67	5.83	5,967.50
Fürth	1,000.00						4,270.00
Odessa	2,000.00			589.00		246.20	133.50
Osaka and Hiogo	3,000.00			995.82			4,601.10
Ottawa	3,000.00			791.95		8.77	8,218.50
Grenville							396.50
Palermo	2,000.00			864.12	400.00		8,071.50
Girgenti							745.00
Licata							207.50
Marsala			6.80				37.50
Trapani			37.70				145.00
Panama	4,000.00			1,118.38	800.00	8.71	727.33
Para	1,500.00			390.60	120.00		1,885.00
Manaos			78.00				280.00
Maranhao							404.00
Paris	6,000.00			3,981.29	1,600.00	122.52	61,347.67
Paso del Norte	1,500.00			688.10	400.00		4,030.50
Nogales	1,000.00						2,585.00
Pernambuco	2,000.00			553.51	240.00	6.74	879.00
Ceara			8.50				415.50
Maceio			64.48				112.50
Natal			23.94				127.50
Pictou	1,500.00			798.46		12.12	187.50
Antigonish							87.75
Cape Canso			647.75				26.50
Magdalen Islands			2.50				6.00
Port Hawkesbury			19.50				251.50
Sydney			281.08				150.00
Pugwash and Wallace							4.00
Piedras Negras	1,000.00	76.08		107.81	399.98	7.40	3,318.00
Port au Prince ³					800.00		1,203.50
Aux Cayes							145.00
Jacmel							142.50
Jeremie							187.50
Petit Goave							195.00

¹ Agency of Havre subsequent to December 31, 1888.² No fees.³ For salary see Table A, Hayti

B.—STATEMENT OF CONSULAR FEES, SALARIES, AND EXPENSES FOR THE FISCAL YEAR ENDED JUNE 30, 1889—Continued.

SCHEDULES B AND C, SALARIED OFFICES—Continued.

Consular offices.	Salaries of principal officers and their compensation from fees of agencies.	Salary while receiving instructions, making transit, etc.	Pay for services performed for vessels at agencies.	Contingent expenses.	Allowance for clerks.	Loss by exchange.	Fees collected.
Port Hope.....	\$1,500.00	\$212.50		\$244.97		\$2.25	\$2,446.25
Cobourg ¹							c337.00
Lindsay ²							338.25
Petersborough ³							639.50
Port Louis.....	2,000.00			340.50			43.00
Port Sarnia.....	3,000.00			348.72			1,356.00
Port Stanley (F. I.) ⁴	1,500.00			246.24		89.78	
Port Stanley and St. Thomas. Courtwright.....	2,000.00			198.50	\$200.00	5.89	2,849.75
Prague.....	3,000.00	181.32		731.39	480.00		248.50
Prescott.....	1,500.00			351.41		2.42	13,034.00
Puerto Cabello.....	1,500.00	207.88		287.42			1,307.50
Valencia ⁴							1,442.76
Quebec.....	1,500.00			538.80		16.19	418.00
Point Levi.....	449.00						1,449.00
Rheims.....	2,000.00			792.90			3,667.50
Rio de Janeiro.....	6,000.00	214.29		1,735.51	1,600.00	7.85	5,698.50
Rio Grand do Sul.....	1,000.00			244.59		49	351.50
Porto Alegre.....							49.50
Rome.....	3,000.00			1,226.01		95.92	537.50
Ancona.....							37.50
Cagliari.....							10.00
Civita Vecchia.....							62.50
Rotterdam ⁵	877.78	383.09		620.70	400.00		4,498.00
Flushing.....							12.50
Schiedam.....							c1,295.00
Ruatan and Truxillo.....	1,000.00			65.75			155.00
Bonaca.....			\$12.34				40.00
Puerto Cortez.....			181.80				347.65
Truxillo.....			133.17				392.50
Utila.....			8.80				60.00
Sagua la Grande.....	2,000.00			441.59	400.00		350.00
Gibara ⁶			98.68				135.00
Nuevitas ⁶			138.81				100.00
San Domingo.....	1,287.50	74.18		384.22			608.50
San José ⁴	2,000.00			501.64			
Port Limon.....	159.42		10.67				1,148.75
Punta Arenas.....	42.57		45.07				997.50
San Juan del Norte.....	2,000.00			280.14			552.50
Bluefields.....	921.60		304.60				1,617.00
San Juan (P. R.).....	2,000.00			494.89			196.00
Aguadillo.....			182.32				65.00
Arecibo.....			26.14				191.50
Fajardo.....			66.58				65.00
Guayama.....			132.84				117.00
Naguabo.....			48.85				55.00
Ponce.....			533.62				355.50
Viequez.....			111.98				121.00
San Salvador.....	2,000.00			453.64			2.50
Acajutha.....							c395.00
La Libertad.....							742.50
La Union.....							322.50
Santiago de Cuba.....	2,500.00			892.59	400.00		1,117.50
Guantanamo.....			274.41				187.50
Manzanillo.....			163.35				235.00
Santa Cruz.....			26.20				42.50
Santiago (C. V. I.).....	1,000.00			40.28		99.75	12.50
Brava.....			68.25				17.00
St. Vincent.....			77.92				313.50
Santos.....	1,500.00			409.01	399.09		1,606.00
Desterro.....							24.00

¹ Abolished March 31, 1889.² Established April 12, 1889.³ Established December 27, 1888.⁴ No fees.⁵ Salary from July 1, 1888, to January 22, 1889, and compensation of consul from fees of Schiedam—Agency suspended for further information and returns.⁶ Agency of Havana prior to January 1, 1889.

B.—STATEMENT OF CONSULAR FEES, SALARIES, AND EXPENSES¹ FOR THE FISCAL YEAR ENDED JUNE 30, 1889—Continued.

SCHEDULES B AND C, SALARIED OFFICES—Continued.

Consular offices.	Salaries of principal officers and their compensation from fees of agencies.	Salary while receiving instructions, making transit, etc.	Pay for services performed for vessels at agencies.	Contingent expenses.	Allowance for clerks.	Loss by exchange.	Fees collected.
Seoul ¹							\$12.00
Shanghai	\$5,000.00	\$41.21		\$3,073.17	\$1,200.00	\$161.28	5,922.82
Sheffield	2,500.00			666.84	800.00		5,987.00
Barnsley							425.00
Sherbrooke	2,000.00			503.76	200.00	2.00	3,796.00
Sierra Leone	932.68			38.84			64.50
Singapore	3,000.00			930.78	800.00	115.17	1,797.50
Penang							301.00
Sivas ²	1,479.62			128.38		18.75	
Smyrna	2,500.00			496.66	400.00	43.05	2,281.00
Sonneberg	2,000.00			422.12	800.00	.59	12,738.50
Southampton	1,500.00			268.68			52.17
Portsmouth							56.50
Weymouth							4.00
St. Etienne	2,000.00	50.78		289.30	282.21	2.69	3,787.50
St. Gallé	2,500.00	383.88		723.90	217.78	12.65	6,924.00
St. Helena	1,500.00	307.06		320.04		29.85	4.00
St. John (N. B.)	2,000.00			863.55	400.00	4.54	5,174.00
Bathurst							379.00
Campbellton							332.00
Campobello Island							263.50
Fredericton							550.00
Grand Manan							160.00
Newcastle							788.00
St. George							168.50
St. Johns, (P. Q.)	1,500.00			286.35			1,147.00
Farnham	663.50						1,663.50
Lacolle							636.50
St. Paul de Loando	693.29			36.66			5.00
St. Petersburg	3,000.00			1,223.41	400.00	56.64	439.00
Liban							54.00
Riga							260.50
St. Stephen	1,500.00			249.98			781.50
McAdams' Junction							243.25
St. Andrews			\$23.80				222.50
St. Thomas (W. I.)	2,500.00			496.09			495.00
Fredericksted			170.00				314.50
Santa Cruz			59.70				125.00
Stettin	1,000.00			66.82			919.00
Dantzic							167.50
Konigsburg							656.50
Stratford	1,500.00			353.65	200.00		2,427.50
Stuttgart	1,500.00			574.64	480.00		3,290.00
Sydney	2,000.00			683.80	399.99	38.95	1,317.50
Tahiti ³	750.00			17.60			360.00
Talcahuano	1,000.00			31.70			56.00
Tamatave	2,000.00			545.86			74.00
Andakabe ²			4.18				
Tampico	1,500.00			357.62			332.50
Tangier	2,000.00			83.36			26.50
Casa Blanca ²							5.00
Laraiche							21.00
Mazagan							35.00
Mogador							7.50
Rabat							
Saffi ²							
Tetuan ²							
Tegucigalpa	2,000.00			219.16			2.83
Amapala							132.50
Puerto Cortez			87.72				169.00
Teheran ⁴							
Three Rivers	1,500.00			191.38			562.75
Arthabaska	239.25						1,239.25
Tien Tsin	3,500.00			1,136.89		101.66	537.00
Toronto	2,000.00			451.48	800.00	2.65	4,438.50
Whitby							898.00

¹ For salary see Table A, Corea.² No fees.³ Accounts for quarter ended June 30, 1889, not received.⁴ For salary see Table A. Persia, no fees collected.

B.—STATEMENT OF CONSULAR FEES, SALARIES, AND EXPENSES FOR THE FISCAL YEAR ENDED JUNE 30, 1889—Continued.

SCHEDULES B AND C, SALARIED OFFICES—Continued.

Consular offices.	Salaries of principal officers and their compensation from fees of agencies.	Salary while receiving instructions, making transit, etc.	Pay for services performed for vessels at agencies.	Contingent expenses.	Allowance for clerks.	Loss by exchange.	Fees collected.
Trieste.....	\$2,000.00			\$410.56	\$400.00		\$2,079.00
Pinné.....							400.50
Tunstall.....	2,500.00			925.00	800.00		10,762.50
Turks Island.....	1,000.00			42.78			293.00
Cockburn Harbor.....			\$143.51				95.50
Salt Cay.....			170.69				82.50
Valparaiso.....	3,000.00			876.30			189.79
Caldera.....							(d)
Venice.....	1,000.00			469.29		\$33.08	797.91
Vera Cruz.....	3,000.00			654.88	263.86		3,788.00
Frontera.....			67.45				163.00
Coatzacoalcas.....							(d)
Verviers and Liege.....	1,500.00			487.16	300.00		3,172.50
Victoria.....	2,500.00			754.89	640.00		1,567.50
Nanaimo.....	264.81		536.81				730.50
Vancouver.....	735.19		249.19				1,486.00
Vienna.....	3,000.00	\$494.50		1,372.33	1,199.99		10,944.00
Brunn.....	627.50						1,627.50
Windsor (Nova Scotia).....	1,000.00			113.50			537.00
Cornwallis.....							365.00
Kempt.....			129.56				205.50
Parrsborough.....			8.12				302.00
Port Joggins.....			260.87				342.50
Windsor (Ontario).....	1,500.00			261.25	200.00		2,775.50
Winnipeg.....	1,500.00			400.15		3.86	840.50
Emerson.....							101.00
Gretna.....							190.00
Port Arthur.....							151.50
Wakopa.....							3.50
Zanzibar.....	1,000.00			79.37			254.00
Zurich.....	2,000.00			929.29	480.00		2,799.00
Gothenburg.....					200.00		
Total.....	477,188.25	8,456.72	9,904.70	139,701.66	70,112.61	2,909.90	894,981.65

C.—STATEMENT OF CONSULAR FEES, COMPENSATION, EXPENSES, AND LOSS BY EXCHANGE FOR THE FISCAL YEAR ENDED JUNE 30, 1889.

UNSALARIED OFFICES.

[a, For one quarter; b, for two quarters; c, for three quarters; d, no returns.]

Consular offices.	Fees collected.	Compensation of principal officers.	Services performed for vessels.	Office rent and clerk hire of consuls. (Sec. 1732, R. S.)	Fees accruing to Government.	Contingent expenses.	Loss by exchange.
Aden.....	\$752.50	\$732.50				\$75.10	
Alicante.....	92.00	92.00					
Bagdad.....							
Baracoa de Cuba.....	1,748.00	2,279.19	\$531.19			28.80	
Bathurst.....							
Belleville.....	707.50	707.50				146.34	
Deseronto.....	724.50						
Napanee.....	406.00						
Pictou.....	678.50						
Trenton.....	808.00						
Belize.....	593.50	944.86	351.36			52.14	

1 No fees.

C.—STATEMENT OF CONSULAR FEES, COMPENSATION, EXPENSES, AND LOSS BY EXCHANGE FOR THE FISCAL YEAR ENDED JUNE 30, 1889—Continued.

UNSALARIED OFFICES—Continued.

Consular offices.	Fees collected.	Compensation of principal officers.	Services performed for vessels.	Office rent and clerk hire of consuls (Sec. 1732, R. S.)	Fees accruing to Government.	Contingent expenses.	Loss by exchange.
Bergen	\$730.00	\$730.00				\$59.78	
Drontheim	170.50						
Stavanger	230.00						
Buda-Pesth	1,179.50	1,179.50					
Cardenas	650.50	1,859.16	\$1,208.66			73.51	
Carthagena, U. S. Colombia.	1,828.50	1,920.97	92.47			42.69	
Carthagena, Spain d.							
Castelamare	1,905.00	1,905.00				107.37	\$2.19
Catania	1,579.50	1,594.22	14.72			33.92	
Cayenne	75.00	200.45	125.45				
Che Foo d.							
Chihuahua	71.24	71.24				33.41	
Ciudad Bolivar	561.50	561.50					
Coaticook	1,957.00	1,957.00				102.08	
Georgetown	180.50						
Hereford	104.50						
Lineborough	1,187.50						
Potton	188.50						
Stanstead	210.50						
Collingwood	744.00	744.00			\$808.50	157.37	
Gore Bay	75.00						
Orilla	852.00						
Ower Sound	1,790.50						
Sault St. Marie	401.50						
Waubushene	2,018.00	1,000.00					
Colonial							
Paysandu	27.50						
Coquimbo	5.00	5.00					
Cordoba	1.00	1.00				1.57	
Corupna	22.00	22.00					
Vigo			21.30				
Curaçao	791.00	1,748.16	954.16			52.91	
Bonaire	22.50		46.68				
Denia	2,295.00	2,295.00					
Durango	37.50	37.50				71.78	
Encenada	186.00	601.49	415.49				
Falmouth	145.00	195.95	50.95				
Garrucha d.							
Goree Dakar	95.00	220.36	125.36				
Gothenberg	1,533.00	1,533.00				125.31	
Malmo	51.00						
Guerrero d.							
Helsingfors	17.00	15.00					
Hobart	7.50	7.50				9.32	
Launceston	5.00						
Hull	1,288.50	1,407.48	178.98			283.68	
Iquique	436.00	938.65	502.65			296.80	5.46
Arica	2.50						
La Paz	218.00	226.00	8.00			31.09	
San José and Cape St. Lucas	145.50						
Limoges	1,130.00	1,130.00					
Mayaguez d							
Mazatlan	460.00	527.35	67.35			26.55	
Medellin							
Merida	1,274.00	1,543.19	269.19			303.30	
Campeachy	276.63						
Laguna de Terminos	7.50						
Progreso	197.50						
Moncton	1,057.50	1,057.50				79.24	.75
Richibucto	132.50						
Monterey	229.00	229.00				15.82	
Morrisburg	982.50	982.50				36.85	
Cornwall	334.50						
Moscow	784.00	784.00				77.84	
Muscat ²	17.50	17.50				75.37	

No fees.

² March and June quarter, 1889, wanting.

C.—STATEMENT OF CONSULAR FEES, COMPENSATION, EXPENSES, AND LOSS BY EXCHANGE FOR THE FISCAL YEAR ENDED JUNE 30, 1889—Continued.

UNSALARIED OFFICES—Continued.

Consular offices.	Fees collected.	Compensation of principal officers.	Services performed for vessels.	Office rent and clerk hire of consuls. (Sec. 1732, R. S.)	Fees accruing to Government.	Contingent expenses.	Loss by exchange.
Newcastle, New South Wales	\$889.00	\$2,369.73	\$1,480.73			\$310.99	\$51.90
Brisbane	72.50		158.42				
Norfolk Island			48.87				
New Chwang ¹							
Noumea	73.43	73.43					
Patras	588.00	588.00				40.00	
Zante	7.50						
Padang	102.50	115.75	13.25			15.50	
Paramaribo	295.50	390.95	95.45			26.53	
Planen	6,205.00	2,500.00		\$840.99	\$2,864.01	189.93	
Plymouth	303.00	396.28	93.28				
Dartmouth	13.00						
Guernsey	5.00						
Jersey	24.50						
Port Rowan	1,882.50	1,882.50				29.66	
Puerto Plata	215.00	342.82	127.82				
Monte Christo ²	17.50		39.35				
Reichenburg	4,871.50	2,500.00		650.00	1,721.50	113.13	
Rosario	1,168.50	2,483.89	1,315.39			77.22	
Rouen	1,198.50	1,257.14	57.64			15.90	
Bologne-sur-mer	68.50						
Calais	1,695.50						
Dieppe	38.00		5.17				
Dunkirk	211.50		286.14				
Lille	793.50						
Roubaix	1,555.00						
Samana	95.00	221.75	126.75			16.04	
Sorel ³	653.00	653.00				42.00	
Stanbridge	1,635.25	1,635.25				30.88	
Clarenceville	266.00						
Frelighsburg	131.50						
Sutton	468.50						
St. Bartholomew ^d							
St. Christopher	1,286.50	1,445.40	158.00				
St. Denis ^d							
St. Georges, Bermuda	59.50	357.75	298.25				
St. Hyacinthe	2,259.75	2,259.75				95.55	1.00
Waterloo	580.75						
St. John's, N. F.	726.50	955.68	229.18			185.82	2.81
St. Marc	97.50	127.36	29.86				
St. Martin	109.50	170.49	60.99			9.00	
St. Eustatius			69.46				
St. Pierre, Miquelon	251.00	769.03	518.03			66.53	
Saltillo	689.50	689.50				16.04	
San Blas	235.00	235.00					
San Juan de los Remedios	195.00	707.03	512.03			42.02	
Santander ¹							
Bilboa							
Gijon							
San Sebastian							
Stockholm	1,686.50	1,686.50				143.46	
Norkoping	20.00						
Teneriffe	81.00	153.80	72.80				
Grand Canary	122.50		29.86				
Trinidad Island	1,720.00	2,500.00	1,136.75	339.25	17.50	25.68	
Turin	312.50	312.50				82.29	
Tuxpan	448.90	579.70	130.80			7.55	
Wallaceburg	3,021.00	2,500.00		275.00	246.00	38.45	
Warsaw	47.00	47.00				124.79	
Woodstock	1,732.50	1,732.50				34.95	
Yarmouth	1,474.50	1,623.21	148.71			72.87	
Annapolis	590.50		366.99				
Barrington	309.00		25.24				
Digby	1,078.00	78.00	82.80				
Shelburne	132.00		73.32				

¹ No fees.² Transferred from San Domingo April 1, 1889.³ Agency under Montreal after January 1, 1889.

C.—STATEMENT OF CONSULAR FEES, COMPENSATION, EXPENSES, AND LOSS BY EXCHANGE FOR THE FISCAL YEAR ENDED JUNE 30, 1889—Continued.

UNSALARIED OFFICES—Continued.

Consular offices.	Fees collected.	Compensation of principal officers.	Services performed for vessels.	Office rent and clerk hire of consuls. (Sec. 1732, R. S.)	Fees accruing to Government.	Contingent expenses.	Loss by exchange.
Purchase of consular stationery, etc., by B. F. Stevens, dispatch agent at London, England						\$130.54	
Purchase of consular stationery, etc., by Department of State						15,940.98	
Total	\$84,209.95	\$70,404.91	\$12,756.19	\$2,105.24	\$5,657.51	20,324.24	\$64.11

D.—NAMES OF CONSULAR CLERKS, WITH THEIR SALARIES AND EXPENSES, FOR THE FISCAL YEAR ENDED JUNE 30, 1889.

Name.	Where located.	Salary.	Loss by exchange.	Contingent expenses.
Barbour, Thomas	Lyons	\$1,000.00		
Boyd, Wilson P.	Ottawa	1,000.00		\$120.40
Hansmann, Carl A. ¹	Chemnitz	538.04		115.08
Hunter, William Dulany ²	Liverpool	288.04		135.45
MacLean, Edward P.	Paris	1,000.00		
Marks, Arthur H. ³		271.74		
Murphy, George H.	Berlin	1,000.00		
Richardson, Arthur W.	Honolulu	1,000.00		
Seidmore, George H.	Kanagawa	1,200.00	\$23.68	
Sprague, Horatio L. ⁴		260.87		
Spruiger, Joseph A.	Havana	1,200.00		
Thirion, Charles F.	Paris	1,200.00		
Tonhay, St. Leger A.	Turin	1,200.00	22.50	
Wood, Charles M. ⁵	Rome	900.00	19.72	138.40
Wood, Horatio G. ⁶	Batavia	98.92		516.95
Total		12,157.61	65.90	1,026.28

¹Appointed December 18, 1888.

²Appointed December 18, 1888. Account for quarter ended June 30, 1889, not received.

³Resigned October 8, 1888.

⁴Resigned October 4, 1888.

⁵Account for quarter ended June 30, 1889, not received.

⁶Acting vice-consul at Batavia from July 1, 1888, to May 25, 1889.

E.—STATEMENT OF SUNDRY EXPENSES AT CONSULATES IN CHINA, JAPAN, SIAM, TURKEY, AND ZANZIBAR FOR THE FISCAL YEAR ENDED JUNE 30, 1889.

Consulates.	Expenses of prisons for American convicts.	Salaries, interpreters to consulates in China and Japan.	Salaries, marshals for consular courts.	Expenses of interpreters and guards in Turkish dominions.	Boat and crew for consuls at Hong-Kong and Osaka and Hiogo.	Loss by exchange.	Total.
Amoy.....		\$1,000.00	\$999.99				\$1,999.99
Bangkok.....	\$900.00						900.00
Beirut.....				\$600.00			600.00
Cairo.....				718.75			718.75
Canton.....		1,000.00					1,000.00
Chin-Kiang.....		1,000.00	500.00				1,500.00
Constantinople.....	21.81		1,150.00	886.80		\$30.00	2,088.61
Foochow.....		790.05	650.00				1,440.05
Han-Kow.....		1,000.00	750.00				1,750.00
Hong-Kong.....		1,500.00			\$500.00		2,000.00
Jerusalem.....				700.00			700.00
Kanagawa.....	2,733.50	1,500.00	1,000.00			23.71	5,257.21
Nagasaki.....		1750.00					750.00
New Chwang.....		750.00				37.48	787.48
Ningpo.....		1,000.00	338.31				1,338.31
Osaka and Hiogo.....		1,000.00	1,000.00		426.64		2,426.64
Shanghai.....	2,143.90	1,500.00	1,000.00			45.31	4,689.21
Smyrna.....	402.00			482.00			884.00
Tien-Tsin.....		700.00	1,000.00				1,700.00
Zanzibar.....				120.00			120.00
Total.....	6,201.21	13,490.05	8,388.30	3,507.55	926.64	136.50	32,650.25

¹Account for the June quarter, 1889, not received.

RECAPITULATION OF EXHIBITS B, C, D, AND E.

Received:	
Consular fees received for official services.....	\$979,191.60
Paid:	
Salaries, consular service.....	\$462,711.22
Salaries, consular officers not citizens.....	3,317.79
Salaries, consular clerks.....	12,157.61
Loss on bills of exchange.....	3,176.41
Pay of consular officers for services to American vessels.....	22,660.89
Compensation from fees (sections 1703, 1730, and 1733, R. S.).....	183,572.67
Office rent and clerk hire (section 1732, R. S.).....	2,305.24
Contingent expenses, United States consulates.....	161,052.18
Allowance for clerks at consulates.....	70,112.61
Expenses of prisons for American convicts.....	6,201.21
Salaries, interpreters to consulates in China, etc.....	13,490.05
Salaries, marshals for consular courts.....	8,388.30
Expenses of interpreters and guards, etc.....	3,507.55
Boat and crew at Hong-Kong and Osaka and Hiogo.....	926.64
	953,580.37
Excess of receipts over expenditures.....	15,611.23

F.—STATEMENT OF RELIEF AFFORDED SEAMEN, WITH EXTRA WAGES AND ARREARS
FOR THE FISCAL YEAR ENDED JUNE 30, 1889.

Where afforded.	Number relieved.	Board and lodging.	Clothing.	Medical aid.	Other expenses.	Total	Extra wages and arrears collected.	Wages paid to seamen.
Acapulco	73	\$150.00				\$150.00	\$80.00	\$80.00
Amoy	1			\$8.14	\$11.38	19.52	203.08	58.08
Amsterdam							32.72	32.72
Antigua	3	6.72	\$15.04	22.08	10.96	54.80	114.94	
Antwerp							11,109.16	11,109.16
Apia	31	197.96	575.32		369.60	1,142.88	648.38	178.60
Auckland	32	305.58	245.91	194.55	119.73	865.77	3,025.33	2,324.65
Baracoa	1			20.00		20.00	14.00	2.00
Barbadoes	9	36.60	15.48		1.98	54.06	1,127.01	1,096.40
Barranquilla	1	4.50	2.40		7.00	13.90		
Batavia	5	54.27		198.80	31.55	284.62	39.86	
Belfast							12.59	12.59
Belize							835.66	835.66
Bermuda							35.85	35.85
Bordeaux							13.80	13.80
Bremen							914.89	914.89
Bristol	21	76.45	200.97	20.43	127.50	425.35	1,678.21	1,671.21
Buenos Ayres	14	151.25	18.55	531.00	22.40	723.20	2,510.55	2,347.57
Cadiz	1	3.00			7.63	10.63	150.68	150.68
Calcutta							6,467.33	6,467.33
Callao	1				74.50	74.50	663.74	663.74
Cape Haytien					625.00	625.00	2,746.55	2,019.23
Cape Town	1	48.54			11.35	59.89	297.47	275.53
Cardenas	1			157.00		157.00		
Cardiff							773.44	773.44
Charlottetown	11	85.60		179.10	47.44	312.14		
Cienfuegos		25.50		19.75	8.91	54.16	840.87	787.71
Colon	15	124.50	43.20		697.30	865.00	1,068.62	734.95
Constantinople	4	37.56				37.56		
Cork	1	20.07			26.52	46.59	971.21	918.80
Curaçao		20.60				20.60	1,911.14	1,872.84
Demerara	4	68.00	5.52			73.52	484.01	397.79
Falmouth	2	7.11			29.89	37.00	232.40	199.40
Fayal	26	261.68	257.64	476.45	94.31	1,090.08	60.00	
Genoa	1			4.34		4.34		
Gibraltar	20	66.87	207.78		143.80	418.45		
Glasgow	10	55.55	71.36	7.65	0.24	134.80	388.80	184.17
Gorée-Dakar							355.42	355.42
Gothenberg	1	2.68			7.29	9.97		
Guadeloupe				41.46	12.11	53.57	178.18	2.98
Guayaquil							77.75	77.75
Guaymas							66.90	49.90
Halifax	99	275.43	251.50	195.25	541.30	1,063.48	750.11	617.11
Hamburg	16	36.00			34.72	70.72	153.30	153.30
Havana	38	117.76			682.93	800.69	1,761.53	1,748.02
Havre							45,264.71	45,264.71
Hong-Kong	3	15.52		136.14	25.80	177.46	13,292.30	12,779.78
Honolulu	23		87.75	1,150.00	17.50	1,255.25	5,165.42	4,798.32
Hull	35	327.75	384.00			711.75	6,062.56	6,049.56
Iquique	1	30.60	5.61			36.21	238.66	218.66
Kanagawa	13	49.40	9.51	128.44	58.13	245.48	3,479.13	2,892.92
Kingston, Jamaica	38	159.22	38.65	79.91	224.39	502.17	254.40	200.66
La Paz							363.21	363.21
Lisbon	9	97.70		6.05	109.23	212.98		
Liverpool	7	14.45		95.01		109.46	29,655.28	29,598.96
London	3	10.17			96.35	106.52	3,503.06	3,503.06
Malaga				13.80		13.80	37.10	23.30
Manila	3	118.38	33.89	28.50	183.05	363.82	2,972.58	2,511.78
Martinique	1	6.00	1.00	57.96	.60	65.56	161.82	161.82
Matanzas	6	7.72	60.00	100.00	25.00	192.72	389.46	311.80
Melbourne							8,372.44	8,289.27
Merida							33.33	
Montevideo	2	3.60		60.12	37.16	100.88	694.15	674.15
Nagasaki							555.89	555.89
Nassau	72	571.96	87.86	2.00	165.28	827.10	64.51	2.32
Newcastle-on-Tyne					104.00	104.00		
Newcastle, N. S. W.	2	118.79	9.70	31.39	10.51	170.39	2,230.57	2,101.60
Osaka and Hiogo	3	16.95	11.31	124.42	14.78	167.46	1,457.66	1,394.99
Panama	4	18.00			18.85	36.85	171.34	139.41
Para							374.90	374.90
Pernambuco	4	56.32	7.80	16.90	1.08	82.10	290.70	264.00
Pictou	9	97.05	96.13	24.00	144.80	361.98	15.00	
Plymouth							3,084.14	3,084.14
Port-au-Prince	5	49.18	60.50	27.00	791.00	927.68		
Port Louis	9	256.50		85.65	54.00	396.15	1,172.73	1,094.98
Port Stanley	1	44.33	8.75	41.85	33.71	128.64		
Puerto Plata	5	42.00	8.25		3.30	53.55	36.52	

¹ Accounts for the first and second quarters, 1889, temporarily held up.

F.—STATEMENT OF RELIEF AFFORDED SEAMEN, WITH EXTRA WAGES AND ARREARS,
FOR THE FISCAL YEAR ENDED JUNE 30, 1889—Continued.

Where afforded.	Number relieved.	Board and lodging.	Clothing.	Medical aid.	Other expenses.	Total.	Extra wages and arrears collected.	Wages paid to seamen.
Rio de Janeiro							\$2,053.29	\$1,578.72
Rio Grande do Sul	2	\$14.61				\$14.61		
Rosario							2,431.96	2,431.96
Rouen							6,483.09	6,384.09
Rotterdam							20.58	20.58
Sagua la Grande							567.81	567.81
San Juan del Norte	5	36.00		\$7.50		43.50		
San Juan, P. R.	2	43.67		15.40	\$7.71	66.78	79.66	
San Domingo	9	59.25		18.80	22.06	100.11	356.86	150.90
Santiago, C. V. I.	45	413.36	\$290.62	65.16	260.18	1,029.32	72.00	42.00
Santos							140.33	82.89
Shanghai	1			63.76	.41	64.17	2,240.87	2,213.17
Singapore	9	45.49	6.57	209.11	54.15	315.32	1,715.49	1,357.36
Sierra Leone	3	50.76		28.00	1.20	79.96	34.00	
Southampton							25.31	25.31
Sydney	1	10.95	12.16		2.18	25.29	7,408.62	7,393.62
St. Helena	34	372.10	167.34	87.25	634.50	1,261.19	1,862.58	1,808.43
St. George's	25	204.48	58.98		26.80	290.26		
St. John, N. B.							4,412.27	4,412.27
St. John's, N. F.	19	62.50	244.50	9.33	61.71	378.04		
St. Martin	5	79.10		1.20	11.65	91.95	60.00	
St. Paul de Loando		391.67	441.70	108.90	1,140.37	2,082.64		
St. Pierre	18	85.73	156.30	36.75	197.03	475.81	573.76	478.76
St. Thomas	13	60.00	3.40	58.78	28.15	150.33	838.33	681.01
Talcabano	1			7.50		7.50		
Tampico							118.12	118.12
Tenetiffe	1	17.20	4.45		.90	22.55		
Trinidad		16.20		63.60	1.00	80.80	163.18	114.00
Turk's Island	25	388.00	97.58	32.00	60.20	577.78		
Valparaiso	23	172.07	328.25	1,035.50	86.40	1,622.22	5,129.00	4,818.85
Venice	1	3.75			1.20	4.95		
Vera Cruz	2	27.50	26.00		3.00	56.50		
Victoria							5,390.93	5,368.43
Windsor, N. S.	5	28.20	39.40		23.00	90.60	5.50	5.50
Yarmouth	13	56.10	40.30	66.30	18.10	180.80		
Masters and owners of vessels.					275.42	275.42		
Totals	956	6,990.06	4,738.93	6,199.98	8,583.18	26,512.15	214,383.89	205,871.24

G.—STATEMENT SHOWING THE NUMBER OF SEAMEN SENT TO THE UNITED STATES AND THE AMOUNT PAID AT THE TREASURY FOR PASSAGE, FOR THE FISCAL YEAR ENDED JUNE 30, 1889.

Where from.	No. of men.	Amount.	Where from.	No. of men.	Amount.
Acapulco	3	\$117.48	Matanzas	1	\$22.22
Antigua	2	30.00	Merida	1	10.00
Apia	29	2,372.00	Messina	1	10.00
Auckland	13	1,300.00	Montevideo	1	30.00
Barbadoes	1	10.00	Nassau	49	1,121.20
Belize	6	60.00	Panama	3	120.00
Bristol	6	120.00	Para	1	50.00
Buenos Ayres	8	265.00	Pernambuco	15	920.00
Callao	1	20.00	Pictou	13	120.00
Cardenas	1	15.00	Puerto Plata	6	156.00
Cardiff	1	63.26	Ruatan and Truxillo	5	50.00
Charlottetown	6	60.00	San Domingo	9	270.00
Cienfuegos	1	15.00	San Juan del Norte	11	283.75
Colon	14	417.00	San Juan, P. R.	2	20.00
Copenhagen	3	120.00	San Salvador	6	297.32
Curacao	2	20.00	Santiago, C. V. I.	28	660.00
Demerara	1	12.50	Santos	2	160.00
Fayal	17	252.00	Sierra Leone	1	20.00
Gibraltar	21	310.00	St. Christopher	4	92.50
Glasgow	10	210.13	St. George's, Bermuda	22	242.00
Guadeloupe	2	20.00	St. Helena	9	190.00
Guatemala	2	98.50	St. John's, N. F.	2	39.00
Halifax	90	670.00	St. Pierre	2	20.00
Hamburg	5	50.00	St. Thomas	12	230.00
Havana	7	129.74	Sydney	2	200.00
Hong-Kong	3	221.70	Tabiti	1	20.00
Honolulu	3	40.00	Trinidad	4	55.00
Iquique	1	30.00	Turk's Island	20	460.00
Kanagawa	9	575.00	Vera Cruz	1	10.00
Kingston, Jamaica	16	190.00	Victoria	3	5.40
Lisbon	1	15.00	Yarmouth	11	74.34
Liverpool	10	100.00			
London	1	10.00			
Martinique	1	10.00			
			Total	545	13,908.04

RECAPITULATION OF EXHIBITS F AND G.

Amount expended for relief of seamen:	
Board and lodging	\$6,990.06
Clothing	4,738.93
Medical aid	6,109.98
Loss by exchange	172.31
Other expenses	8,410.87
Passage to the United States paid at the Treasury	13,908.04
Total	40,420.19
Amount of extra wages and arrears collected	214,383.89
Amount of extra wages and arrears paid to seamen	205,871.24
Balance of wages	8,512.65

H.—STATEMENT SHOWING THE CHARACTER AND AMOUNT OF THE OFFICIAL FEES COLLECTED AT EACH CONSULATE (INCLUDING AGENCIES) DURING THE FISCAL YEAR ENDED JUNE 30, 1889.

Consulates.	Invoice certificates.	Landing certificates.	Bills of health.	Currency certificates.	Other fees.	Total of fees.
Acapulco	\$701.00	\$62.50			\$3.00	\$766.50
Aden	715.00	10.00	\$7.50			732.50
Aix-la-Chapelle	3,096.00					3,036.00
Algiers	182.50	15.00	112.50		20.00	330.00
Alicante	57.50	17.50	15.00		2.00	92.00
Amherstburg	969.50					989.50
Amoy	1,662.50	2.50	30.00		21.50	1,736.50
Amsterdam	4,325.50	115.00	60.00		44.50	4,545.00
Annaberg	6,825.00					6,825.00
Antigua	1,450.50	45.00	240.00		14.00	1,749.50
Antwerp	1,900.00	330.00			176.50	2,466.50
Apia		25.00			179.75	204.75
Asuncion					2.00	2.00
Athens	180.00	17.50	2.50	\$12.00	40.00	252.00
Auckland	524.00	125.00			74	649.74
Bahia	362.50	47.50	104.00	145.00	23.50	682.50
Bangkok	5.00	10.00			26.13	41.13
Baracoa de Cuba	820.00	90.00	510.00	328.00		1,748.00
Barbadoes	922.50	330.00	280.00		40.50	1,573.00
Barcelona	1,017.50	20.00	51.50		34.50	1,123.50
Barmen	9,370.00					9,370.00
Barranquilla	4,310.00	210.00	85.00	1,489.00	94.75	6,188.75
Basle	6,137.50					6,137.50
Batavia	490.00	110.00	30.00		43.00	673.00
Beirut	207.50	2.50	15.00	84.00	4.00	313.00
Belfast	14,360.00		5.00			14,365.00
Belize	342.50	127.50	78.50		45.00	593.50
Belleville	3,322.50				2.00	3,324.50
Bergen	1,092.50	30.00	5.00		3.00	1,130.50
Berlin	16,362.50	10.00			86.50	16,459.00
Bermuda	1,190.50	357.50	154.00		6.50	1,708.50
Berne	1,255.00				1.00	1,256.00
Birmingham	12,177.50					12,177.50
Bombay	407.50	7.50			17.00	432.00
Bordeaux	8,605.00	57.50	80.00		92.50	8,835.00
Bradford	23,975.00					23,975.00
Bremen	4,875.00	570.00	590.00		68.75	6,103.75
Breslau	2,660.00				1.00	2,661.00
Bristol	1,372.00	10.00	17.50		36.00	1,435.50
Brockville	1,045.00				2.75	1,047.75
Brunswick	5,230.00				5.00	5,235.00
Brussels	6,597.50				7.00	6,604.50
Buda-Pesth	842.50			337.00		1,179.50
Buenos Ayres	672.50	715.00	865.00	211.00		2,463.50
Cadiz	2,880.00	17.50	70.50		4.00	2,972.00
Cairo	317.50	5.00	30.50		52.00	405.00
Calcutta	6,332.50	140.00	137.50	336.00	34.00	6,980.00
Callao	365.00	30.00	7.50			402.50
Canton	2,375.00				4.50	2,379.50
Cape Haytien	660.00	405.00	40.50		16.00	1,121.50
Cape Town	575.00	175.00	101.00		23.00	874.00
Cardenas	407.50	53.00	25.00		163.00	650.50
Cardiff	6,962.50	5.00	305.50		2.00	7,275.00
Cartagena (U. S. C.)	1,275.00	120.00	72.50	320.00	41.00	1,828.50
Castelamare	1,895.00		10.00			1,905.00
Catania	1,445.00	2.50	98.50		33.50	1,579.50
Cayenne	2.50	32.50	13.50		27.50	75.00
Ceylon	810.00	7.50	27.50	182.00	29.00	1,056.00
Chatham	2,941.00					2,941.00
Chemnitz	18,857.50				6.25	18,863.75
Chihuahua	20.00				51.24	71.24
Chin Kiang					87.00	87.00
Christiania	731.50	85.00	33.50			850.00
Cienfuegos	810.00	115.00	267.50			1,192.50
Ciudad Bolivar	247.50	157.50	12.50	99.00	45.00	561.50
Clifton	733.00				75.00	808.00
Coaticook	3,362.00				466.50	3,828.50
Cognac	1,997.50					1,997.50
Cologne	4,777.50				4.00	4,781.50
Colon	522.50	1,435.00	195.00		4.00	2,156.50
Colonia	7.50	10.00	7.50		2.50	27.50
Collingwood	5,855.00				26.00	5,881.00
Constantinople	1,215.00	7.50	2.50	1.00	195.50	1,421.50
Copenhagen	527.50	50.00	57.50		2.00	637.00
Coquimbo					5.00	5.00
Cordoba					1.00	1.00
Cork	465.00				11.50	476.50
Coruna					22.00	22.00

H.—STATEMENT SHOWING THE CHARACTER AND AMOUNT OF THE OFFICIAL FEES COLLECTED AT EACH CONSULATE (INCLUDING AGENCIES) DURING THE FISCAL YEAR ENDED JUNE 30, 1889—Continued.

Consulates.	Invoice certificates.	Landing certificates.	Bills of health.	Currency certificates.	Other fees.	Total of fees.
Crefeld	\$8, 112. 50					\$8, 112. 50
Curaçao	487. 00	\$120. 00	\$67. 50		\$142. 00	816. 50
Demerara	357. 50	285. 00	194. 00		53. 00	889. 50
Denia	2, 277. 50		17. 50			2, 295. 00
Dresden	5, 472. 50				35. 50	5, 508. 00
Dublin	1, 692. 50				17. 50	1, 710. 00
Dundee	9, 371. 00	2. 50	50. 00		3. 00	9, 426. 50
Dunfermline	5, 008. 50					5, 008. 50
Durango					37. 50	37. 50
Dusseldorf	2, 337. 50					2, 337. 50
Elberfeld	4, 950. 00	2. 50				4, 952. 50
Ensenada	81. 00	57. 50	10. 00		37. 50	186. 00
Falmouth	145. 00					145. 00
Fayal	42. 50	35. 00	33. 00		163. 75	274. 25
Florence	2, 351. 50					2, 351. 50
Foochow	382. 50		7. 50		6. 00	396. 00
Fort Erie	1, 094. 50					1, 094. 50
Frankfort-on-the-Main	7, 407. 50				5. 00	7, 412. 50
Funchal	115. 00	5. 00	5. 00		6. 50	131. 50
Gaspé Basin	167. 50					167. 50
Geneva	1, 848. 00				1. 00	1, 849. 00
Genoa	1, 885. 00	90. 00	208. 50		1. 00	2, 184. 50
Ghent	2, 087. 50				19. 25	2, 106. 75
Gibraltar	50. 00	70. 00	208. 00		19. 50	347. 50
Glasgow	14, 948. 50	345. 00	47. 50		95. 00	15, 436. 00
Goderich	795. 00					795. 00
Gorée-Dakar	15. 00	15. 00	65. 00			95. 00
Gothenberg	1, 553. 00	7. 50	17. 50		6. 00	1, 584. 00
Guadeloupe	50. 00	62. 50	20. 00		12. 50	145. 00
Guatemala	2, 045. 00	125. 00	75. 00		29. 00	2, 274. 00
Guayaquil	1, 090. 00	27. 50		\$291. 00	158. 00	1, 566. 50
Guaymas	222. 50	152. 50				375. 00
Guelph	3, 108. 50					3, 108. 50
Halifax	2, 775. 50	275. 00			29. 50	3, 080. 00
Hamburg	9, 795. 50	565. 00	854. 00		379. 35	11, 593. 85
Hamilton (Ontario)	3, 879. 00				36. 25	3, 915. 25
Hankow	452. 50				82. 56	535. 06
Havana	21, 012. 50	1, 362. 50	380. 00		386. 25	23, 141. 25
Havre	3, 042. 50	537. 50	193. 00		31. 50	3, 804. 50
Helsingfors	15. 00				2. 00	17. 00
Hobart		12. 50				12. 50
Hong-Kong	11, 360. 00	107. 50	102. 50		10. 26	11, 580. 26
Honolulu	3, 637. 00	895. 00	20. 00		188. 50	4, 740. 50
Horgen	1, 965. 00				77. 50	2, 042. 50
Hull	950. 00	197. 50	135. 00		6. 00	1, 288. 50
Iquique	305. 00	12. 50	121. 00			438. 50
Jerusalem	90. 00				2. 00	92. 00
Kanagawa	9, 764. 50	230. 00	69. 50	41. 00	46. 90	10, 151. 90
Kehl	2, 926. 00				1. 00	2, 927. 00
Kingston (Ontario)	1, 593. 50				2. 50	1, 596. 00
Kingston, Jamaica	3, 922. 50	552. 50	904. 00		46. 00	5, 425. 00
La Guayra	952. 50	310. 00	78. 50	381. 00	83. 25	1, 805. 25
Lambayeque						
La Paz	318. 50	42. 50			2. 50	363. 50
Leeds	10, 380. 00				. 25	10, 380. 25
Leghorn	3, 017. 50	30. 00	79. 00		4. 00	3, 130. 50
Leipsic	8, 923. 00				10. 50	8, 933. 50
Leith	2, 235. 50	5. 00	13. 50		3. 00	2, 257. 00
Levuka	10. 00				3. 00	13. 00
Limoges	1, 130. 00					1, 130. 00
Liston	720. 00	50. 00	105. 00		46. 00	921. 00
Liverpool ¹	24, 879. 00	1, 377. 50			404. 00	26, 660. 50
London	63, 262. 50	732. 50	395. 00		478. 52	64, 868. 52
London, Ontario	2, 232. 50					2, 232. 50
Lyons	12, 912. 50	2. 50			3. 66	12, 918. 66
Malaga	4, 537. 50		90. 50		20. 00	4, 648. 00
Malta	32. 50	20. 00	8. 00		7. 50	68. 00
Managua	510. 00	42. 50				552. 50
Manchester	20, 982. 50	7. 50			17. 50	21, 007. 50
Manila	1, 320. 50	22. 50	87. 50	31. 00	115. 93	1, 577. 43
Mannheim	2, 663. 00				2. 00	2, 665. 00
Mauzanillo						
Maracaibo	2, 607. 50	250. 00		809. 00	4. 00	3, 670. 50
Marseilles	4, 588. 00	20. 00	102. 50		7. 00	4, 717. 50

¹ Account for June quarter, 1889, not received.

H.—STATEMENT SHOWING THE CHARACTER AND AMOUNT OF THE OFFICIAL FEES COLLECTED AT EACH CONSULATE (INCLUDING AGENCIES) DURING THE FISCAL YEAR ENDED JUNE 30, 1889—Continued.

Consulates.	Invoice certificates.	Landing certificates.	Bills of health.	Currency certificates.	Other fees.	Total of fees.
Martinique	30.00	87.50	75.00		1.50	194.00
Matamoras	1,400.00	530.00				1,930.00
Matanzas	530.00	95.00	162.50			787.50
Mayaguez						
Mayence	\$4,912.50	\$2.50				\$4,915.00
Mazatlan	367.50	92.50				460.00
Medellin						
Melbourne	1,170.00	350.00			\$4.50	1,524.50
Merida	1,155.00	485.00	\$17.50		98.13	1,755.63
Messina	4,290.00	10.00	139.50		5.00	4,444.50
Mexico	112.50				6.12	118.62
Milan	1,985.00					1,985.00
Moncton	1,187.50				2.50	1,190.00
Monrovia	40.00	10.00	7.50		31.03	88.53
Monterey	229.00					229.00
Montevideo	430.00	232.50	642.50	\$167.00	1.00	1,473.00
Montreal	6,812.00	2.50			318.50	7,133.00
Morrisburg	1,317.00					1,317.00
Moscow	560.00			224.00		784.00
Mozambique					1.00	1.00
Munich	2,872.50				3.00	2,875.50
Muscat	17.50					17.50
Nagasaki	87.50	26.00	5.00		76.42	188.92
Nantes	550.00		2.50		5.00	557.50
Naples	2,280.00	25.00	65.50		12.50	2,383.00
Nassau	872.50	192.50	127.50		2.00	1,194.50
Newcastle (N. S. W.)	380.00	65.00	282.50		234.00	961.50
Newcastle-upon-Tyne	2,534.00	15.00	142.50		2.00	2,693.50
Newchang						
Nice	660.00				1.00	661.00
Ningpo	20.00				6.00	26.00
Nottingham	11,975.50					11,975.50
Noumea			5.00		68.43	73.43
Nuevo Laredo	946.50	2,495.00			18.75	3,460.25
Nuremberg	10,237.50					10,237.50
Odessa	87.50			35.00	11.00	133.50
Osaka and Hiogo	4,555.00	70.00	38.00	18.00	10.10	4,691.10
Ottawa	8,608.50				6.50	8,615.00
Padang	80.00	7.50	15.00			102.50
Palermo	8,600.00	20.00	418.00		68.50	9,106.50
Panama	432.50	192.50	2.50		49.83	727.33
Para	1,590.00	247.50	52.50	629.00	30.00	2,540.00
Paramaribo	202.50	57.50	32.50		3.00	295.50
Paris	61,012.50				335.17	61,347.67
Paso del Norte	2,995.50	3,255.00			365.00	6,615.50
Patras	578.50	7.50	8.50		1.00	595.50
Pernambuco	792.50	142.50	279.50	317.00	3.00	1,534.50
Pictou	692.00	5.00	10.00		6.25	713.25
Piedras Negras	1,447.50	1,822.50			48.00	3,318.00
Plauen	6,205.00					6,205.00
Plymouth	336.00		7.50		2.00	345.50
Port-au-Prince	1,002.50	1,150.00	220.00		53.00	2,425.50
Port Louis	35.00				8.00	43.00
Port Sarnia	1,356.00					1,356.00
Port Stanley and St. Thomas	3,058.50				39.75	3,098.25
Port Stanley (F. I.)						
Port Hope	3,750.50				10.50	3,761.00
Port Rowan	1,882.50					1,882.50
Prague	9,310.00			3,724.00		13,034.00
Prescott	1,302.00	5.00			.50	1,307.50
Prince Edward Island	2,732.50	2.50			21.00	2,756.00
Puerto Cabello	765.00	332.50	15.50	306.00	23.76	1,442.76
Puerto Plata	117.50	107.50	7.50			232.50
Quebec	1,867.00					1,867.00
Reichenberg	3,477.50			1,394.00		4,871.50
Rheims	3,662.50	5.00				3,667.50
Rio Grande do Sul	220.00	22.50	52.50	88.00	18.00	401.00
Rio de Janeiro	3,477.50	297.50	537.50	1,386.00		5,698.50
Rome	615.00	2.50	7.50		22.50	647.50
Rosario	497.50	267.50	187.50	198.00	18.00	1,168.50
Rotterdam	5,485.00	97.50	152.50		70.50	5,805.50
Rouen	5,422.50		45.00		94.00	5,561.50
Ruatan	582.50	162.50	190.00		60.15	995.15
Sagua la Grande	417.50	70.00	97.50			585.00
Saltillo	687.00	2.50				689.50
Samana	55.00	35.00	5.00			95.00

H.—STATEMENT SHOWING THE CHARACTER AND AMOUNT OF THE OFFICIAL FEES COLLECTED AT EACH CONSULATE (INCLUDING AGENCIES) DURING THE FISCAL YEAR ENDED JUNE 30, 1889.—Continued.

Consulates.	Invoice certificates.	Landing certificates.	Bills of health.	Currency certificates.	Other fees.	Total of fees.
San Blas.....	\$185.00	\$50.00				\$235.00
San Domingo.....	310.00	227.50	\$25.00		\$46.00	608.50
San José (C. R.).....	1,465.00	407.50	261.25		12.50	2,146.25
San Juan de los Remedios.....	135.00	47.50	12.50			195.00
San Juan del Norte.....	1,117.50	945.00	47.50		59.50	2,169.50
San Juan (P. R.).....	765.00	227.50	117.50		56.00	1,166.00
San Salvador.....	1,422.50	37.50			2.50	1,462.50
Santander.....						
Santiago (C. V. I.).....	20.00	5.00	303.00		15.00	343.00
Santiago de Cuba.....	1,032.50	197.50	352.50			1,582.50
Santos.....	907.50	72.50	237.50	\$363.00	49.50	1,630.00
Seoul.....					12.00	12.00
Shanghai.....	5,647.50	95.00	47.50		132.82	5,922.82
Shetfield.....	6,411.00				1.00	6,412.00
Sherbrooke.....	3,768.00				28.00	3,796.00
Sierra Leone.....	20.00	20.00	2.50	5.00	17.00	64.50
Singapore.....	1,907.50	45.00	87.50		58.50	2,098.50
Sivas.....						
Smyrna.....	1,582.50		62.50	633.00	3.00	2,281.00
Sonneberg.....	12,738.50					12,738.50
Sorel.....	653.00					653.00
Southampton.....	54.50				58.17	112.67
St. Bartholomew.....						
St. Christopher.....	1,077.50	52.50	142.50		14.00	1,286.50
St. Denis.....						
St. Etienne.....	3,787.50					3,787.50
St. Galle.....	6,920.50	2.50			1.00	6,924.00
St. George.....	27.50		24.00		8.00	59.50
St. Helena.....			4.00			4.00
St. Hyacinthe.....	2,831.00				9.50	2,840.50
St. John's, Quebec.....	3,443.00				4.00	3,447.00
St. John (N. B.).....	5,687.00	175.00	2.50		1,950.50	7,815.00
St. John's (N. F.).....	641.50	85.00				726.50
St. Marc.....	52.50	25.00	15.00		5.00	97.50
St. Martin.....	35.00	32.50	28.00		14.00	109.50
St. Paul de Loando.....			5.00			5.00
St. Pierre.....	120.00	100.00	10.00		21.00	251.00
St. Petersburg.....	620.00			102.00	31.50	753.50
St. Stephen.....	1,104.50	20.00			122.75	1,247.25
St. Thomas.....	590.00	180.00	130.00		34.50	934.50
Stanbridge.....	2,493.50				7.75	2,501.25
Stettin.....	1,610.00	7.50	65.00		60.50	1,743.00
Stockholm.....	1,681.00	17.50			8.00	1,706.50
Stratford.....	2,427.50					2,427.50
Stuttgart.....	3,287.00				3.00	3,290.00
Sydney.....	992.50	305.00	20.00			1,317.50
Tahiti.....	155.00	205.00				360.00
Talcahuano.....	12.50	37.50	2.50		3.50	56.00
Tamatave.....	50.00				24.00	74.00
Tampico.....	300.00	32.50				332.50
Tangier.....	67.50				27.50	95.00
Tegucigalpa.....	235.00	50.00	7.50		11.83	304.33
Teheran.....						
Teneriffe.....	107.50	30.00	45.00		21.00	203.50
Tesuan.....						
Three Rivers.....	1,754.50				47.50	1,802.00
Tientsin.....	502.50				34.50	537.00
Toronto.....	5,140.50				196.00	5,336.50
Trieste.....	1,715.00	12.50	59.00	686.00	7.00	2,479.50
Trinidad.....	1,100.00	300.00	233.50		86.50	1,720.00
Tunstall.....	10,762.50					10,762.50
Turin.....	312.50					312.50
Turk's Island.....	265.00	165.00	38.00		3.00	471.00
Tuxpan.....	365.00	40.00	5.00		38.90	448.90
Valparaiso.....	55.00	107.50		22.00	5.29	189.79
Venice.....	757.50	10.00	8.00		22.41	797.91
Vera Cruz.....	3,002.50	590.00	172.50		186.00	3,951.00
Verviers and Liege.....	3,172.50					3,172.50
Victoria.....	2,000.50	722.50	10.00		1,051.00	3,784.00
Vienna.....	8,962.50			3,378.00	31.00	12,571.50
Wallaceburg.....	3,021.00					3,021.00
Warsaw.....	25.00			10.00	12.00	47.00
Windsor (Nova Scotia).....	1,740.50	2.50			9.00	1,752.00
Windsor (Ontario).....	2,775.50					2,775.50
Winnipeg.....	1,276.50				10.00	1,286.50
Woodstock.....	1,698.50	5.00			29.00	1,732.50

H.—STATEMENT SHOWING THE CHARACTER AND AMOUNT OF THE OFFICIAL FEES COLLECTED AT EACH CONSULATE (INCLUDING AGENCIES) DURING THE FISCAL YEAR ENDED JUNE 30, 1889—Continued.

Consulates.	Invoice certificates.	Landing certificates.	Bills of health.	Currency certificates.	Other fees.	Total of fees.
Yarmouth	\$3, 549. 50	\$27. 50	.....	.....	\$7. 00	\$3, 584. 00
Zanzibar	202. 50	17. 50	.....	.....	34. 00	254. 00
Zurich	2, 799. 00	.....	.....	.....	.....	2, 799. 00
Total	896, 742. 00	34, 220. 00	\$16, 258. 25	\$18, 982. 00	12, 989. 35	979, 191. 60

RECAPITULATION.

Invoice certificates	\$896, 742. 00
Landing certificates	34, 220. 00
Bills of health	16, 258. 25
Currency certificates	18, 982. 00
Other fees	12, 989. 35
Total	979, 191. 60

I.—INTERNAL-REVENUE STAMPS AND ASSESSMENTS CHARGED AND CASH DEPOSITED FOR THE FISCAL YEAR ENDED JUNE 30, 1889.

Districts.	Assessments.	Stamps.	Assessments and stamps.	Cash deposited.
Alabama	\$2, 582. 65	\$123, 569. 79	\$126, 152. 44	\$93, 034. 46
Arkansas	3, 729. 55	148, 425. 90	152, 155. 45	120, 683. 55
First California	63, 220. 53	2, 211, 290. 13	2, 274, 510. 66	1, 783, 649. 27
Fourth California	3, 212. 62	349, 494. 21	352, 706. 83	312, 810. 57
Total	66, 433. 15	2, 560, 784. 34	2, 627, 217. 49	2, 096, 459. 84
Colorado	1, 528. 38	373, 513. 80	375, 042. 18	294, 116. 03
Connecticut	7, 177. 91	938, 339. 63	945, 517. 54	783, 764. 28
Florida	555. 47	435, 516. 91	436, 072. 38	420, 832. 21
Georgia	8, 561. 81	516, 894. 52	525, 456. 33	435, 265. 25
First Illinois	17, 343. 02	1, 206, 105. 00	10, 223, 448. 02	9, 134, 585. 96
Fifth Illinois	11, 416. 79	21, 491, 545. 66	21, 502, 962. 45	19, 287, 246. 07
Eighth Illinois	44, 811. 71	2, 460, 343. 00	2, 465, 154. 71	2, 322, 302. 51
Thirteenth Illinois	2, 543. 69	258, 128. 37	260, 672. 06	231, 158. 28
Total	36, 115. 21	25, 416, 122. 03	25, 452, 237. 24	30, 975, 292. 82
Sixth Indiana	53, 181. 68	3, 246, 140. 11	3, 299, 221. 79	2, 604, 554. 54
Seventh Indiana	628. 60	4, 077, 033. 07	4, 077, 661. 67	3, 170, 966. 34
Total	53, 810. 28	7, 323, 173. 18	7, 376, 983. 46	5, 775, 520. 88
Third Iowa	4, 588. 84	153, 416. 02	158, 004. 86	149, 072. 93
Fourth Iowa	5, 900. 01	249, 764. 20	255, 664. 21	244, 275. 98
Total	10, 488. 85	403, 180. 22	413, 669. 07	393, 348. 91
Kansas	1, 923. 00	232, 911. 03	234, 834. 03	183, 493. 48
Second Kentucky	483, 008. 00	1, 504, 381. 03	1, 987, 389. 03	1, 514, 416. 55
Fifth Kentucky	2, 226, 940. 23	10, 118, 499. 01	12, 345, 439. 24	8, 886, 882. 61
Sixth Kentucky	332, 198. 87	1, 185, 936. 05	4, 518, 134. 92	3, 407, 449. 77
Seventh Kentucky	1, 081, 024. 67	2, 618, 312. 06	3, 699, 336. 73	2, 019, 001. 86
Eighth Kentucky	669, 040. 22	1, 406, 116. 18	2, 075, 156. 40	1, 195, 269. 07
Total	4, 792, 211. 99	19, 833, 244. 33	24, 625, 456. 32	17, 003, 019. 26
Louisiana	8, 554. 97	688, 254. 22	696, 809. 19	632, 034. 26
Maryland	617, 261. 24	4, 381, 590. 97	4, 998, 861. 21	3, 985, 270. 10

a Includes collections which belong to previous years.

I.—INTERNAL-REVENUE STAMPS AND ASSESSMENTS CHARGED AND CASH DEPOSITED
FOR THE FISCAL YEAR ENDED JUNE 30, 1889—Continued.

Districts.	Assessments.	Stamps.	Assessments and stamps.	Cash deposited.
Third Massachusetts.....	\$9,547.21	\$2,743,798.43	\$2,753,345.64	\$2,424,756.95
First Michigan.....	10,203.74	2,144,851.18	2,155,054.92	1,755,816.88
Fourth Michigan.....	1,750.38	237,918.08	239,668.46	210,356.44
Total.....	11,954.12	2,382,769.26	2,394,723.38	1,966,173.32
Minnesota.....	2,167.86	1,921,528.63	1,923,696.49	1,370,315.46
First Missouri.....	4,863.32	7,230,421.18	7,235,284.50	6,450,306.20
Sixth Missouri.....	4,111.41	1,138,834.00	1,142,945.41	1,280,631.15
Total.....	8,972.73	8,369,255.18	8,378,229.91	7,730,937.35
Montana.....	1,173.59	194,389.43	195,563.02	163,484.73
Nebraska.....	2,278.14	2,101,790.20	2,104,068.34	2,252,779.05
New Hampshire.....	17,498.06	495,629.00	513,127.06	469,984.52
First New Jersey.....	2,943.32	163,078.17	166,021.49	137,051.76
Fifth New Jersey.....	5,005.25	5,079,908.99	5,084,914.24	4,182,204.57
Total.....	7,948.57	5,242,987.16	5,250,935.73	4,319,256.33
New Mexico.....	1,786.58	79,848.00	81,634.58	58,414.92
First New York.....	3,337.15	3,654,550.60	3,657,887.75	3,525,693.09
Second New York.....	1,509.65	1,668,993.02	1,670,502.67	1,590,296.47
Third New York.....	9,405.19	5,914,114.00	5,923,519.19	5,677,380.27
Fourteenth New York.....	16,193.06	1,885,354.64	1,901,547.70	1,676,329.54
Twenty-first New York.....	3,553.22	1,058,471.68	1,062,024.90	1,070,932.90
Twenty-eighth New York.....	43,326.89	2,381,194.50	2,424,521.39	2,104,999.47
Total.....	77,325.16	16,562,678.44	16,640,003.60	15,645,831.74
Fourth North Carolina.....	6,893.41	1,244,321.01	1,251,214.42	1,124,094.24
Fifth North Carolina.....	667,431.46	1,722,024.52	1,789,455.98	1,338,435.57
Total.....	74,324.87	2,966,345.53	3,040,670.40	2,462,529.81
First Ohio.....	112,068.85	10,035,216.15	10,147,285.00	9,219,492.08
Tenth Ohio.....	10,497.96	681,180.00	691,677.96	609,853.60
Eleventh Ohio.....	511.84	852,326.56	852,838.40	857,612.52
Eighteenth Ohio.....	1,725.83	976,838.56	978,564.39	872,186.31
Total.....	124,804.48	12,545,561.27	12,670,365.75	11,559,144.51
Oregon.....	1,377.39	290,643.31	292,020.70	223,090.02
First Pennsylvania.....	78,800.66	3,244,199.20	3,322,999.86	3,037,942.32
Ninth Pennsylvania.....	11,824.89	1,793,722.91	1,805,547.80	1,758,910.85
Twelfth Pennsylvania.....	3,632.49	589,154.00	592,786.49	537,826.09
Twenty-third Pennsylvania.....	466,256.40	3,487,777.01	3,954,033.41	3,186,641.22
Total.....	560,514.44	9,114,853.12	9,675,369.56	8,521,320.48
South Carolina.....	1,885.20	101,271.40	103,156.60	81,551.69
Second Tennessee.....	3,575.28	197,561.90	201,137.18	139,979.80
Fifth Tennessee.....	62,984.99	996,375.91	1,039,360.90	934,103.62
Total.....	66,560.27	1,193,937.81	1,260,498.08	1,074,083.42
Third Texas.....	1,582.99	173,762.03	175,345.02	142,850.25
Fourth Texas.....	891.60	104,421.31	105,312.91	85,236.51
Total.....	2,474.59	278,183.34	280,657.93	228,086.76
Second Virginia.....	1,702.28	2,256,539.10	2,258,241.38	1,838,829.45
Sixth Virginia.....	3,948.07	466,747.26	470,695.33	1,467,938.36
Total.....	5,650.35	2,723,286.36	2,728,936.71	3,306,767.81

I.—INTERNAL-REVENUE STAMPS AND ASSESSMENTS CHARGED AND CASH DEPOSITED
FOR THE FISCAL YEAR ENDED JUNE 30, 1889.—Continued.

Districts.	Assessments.	Stamps.	Assessments and stamps.	Cash deposited.
West Virginia.....	\$134, 135.52	\$761, 330.50	\$895, 466.02	\$787, 840.21
First Wisconsin.....	2, 163.69	2, 894, 378.51	2, 896, 542.11	2, 699, 462.29
Second Wisconsin.....	1, 486.56	405, 076.01	406, 562.57	401, 195.51
Total.....	3, 650.16	3, 299, 454.52	3, 303, 104.68	3, 100, 657.80

RECAPITULATION BY STATES.

Alabama.....	\$2, 582.65	\$123, 569.79	\$26, 152.44	\$93, 034.46
Arkansas.....	3, 729.55	148, 425.90	152, 155.45	120, 688.55
California.....	66, 433.15	2, 500, 784.34	2, 627, 217.49	2, 096, 459.84
Colorado.....	1, 528.38	373, 513.80	375, 042.18	294, 116.03
Connecticut.....	7, 177.91	938, 339.63	945, 517.54	783, 764.28
Florida.....	555.47	435, 516.91	436, 072.38	420, 832.21
Georgia.....	8, 561.81	516, 894.52	525, 456.33	435, 265.25
Illinois.....	36, 115.21	25, 416, 122.03	25, 452, 237.24	30, 975, 292.82
Indiana.....	53, 810.28	7, 323, 173.18	7, 376, 983.46	5, 775, 520.88
Iowa.....	10, 488.85	403, 180.22	413, 669.07	393, 348.91
Kansas.....	1, 923.00	232, 911.03	234, 834.03	183, 493.48
Kentucky.....	4, 792, 211.99	19, 833, 244.33	24, 625, 456.32	17, 003, 019.26
Louisiana.....	8, 554.97	688, 251.22	696, 809.19	632, 034.26
Maryland.....	617, 261.24	4, 381, 599.97	4, 998, 861.21	3, 985, 270.10
Massachusetts.....	9, 547.21	2, 743, 798.43	2, 753, 345.64	2, 424, 756.95
Michigan.....	11, 954.12	2, 382, 769.26	2, 394, 723.38	1, 966, 173.32
Minnesota.....	2, 167.86	1, 921, 528.63	1, 923, 696.49	1, 370, 315.46
Missouri.....	8, 974.73	8, 369, 255.18	8, 378, 229.91	7, 730, 937.35
Montana.....	1, 173.59	194, 389.43	195, 563.02	163, 484.73
Nebraska.....	2, 278.14	2, 101, 790.20	2, 104, 068.34	2, 252, 779.05
New Hampshire.....	17, 498.06	495, 629.00	513, 127.06	469, 984.52
New Jersey.....	7, 948.57	5, 242, 987.16	5, 250, 935.73	4, 319, 256.33
New Mexico.....	1, 786.58	79, 848.00	81, 634.58	58, 414.92
New York.....	77, 325.16	16, 562, 678.44	16, 640, 003.60	15, 645, 831.74
North Carolina.....	74, 324.87	2, 966, 345.53	3, 040, 670.40	2, 462, 529.81
Ohio.....	124, 804.48	12, 545, 561.27	12, 670, 365.75	11, 559, 144.51
Oregon.....	1, 377.39	290, 643.31	292, 020.70	223, 090.02
Pennsylvania.....	560, 514.44	9, 114, 853.12	9, 675, 367.56	8, 521, 320.48
South Carolina.....	1, 885.20	101, 271.40	103, 156.60	81, 551.69
Tennessee.....	66, 560.27	1, 193, 937.81	1, 260, 498.08	1, 074, 083.42
Texas.....	2, 474.59	278, 183.34	280, 657.93	228, 086.70
Virginia.....	5, 650.35	2, 723, 286.36	2, 728, 936.71	3, 306, 707.81
West Virginia.....	134, 135.52	761, 330.50	895, 466.02	787, 840.21
Wisconsin.....	3, 650.16	3, 299, 454.52	3, 303, 104.68	3, 100, 657.80
Total.....	6, 720, 965.85	136, 744, 970.76	143, 471, 936.61	130, 939, 147.21

K.—INTERNAL-REVENUE EXPENSES FOR FISCAL YEAR ENDED JUNE 30, 1889.

District.	Compensation of collector.		Rent, fuel, and lights.	Stationery and other expenses.	Compensation of storekeepers.	Compensation of gaugers.	Total expense of collecting.
	Salary.	Deputies and clerks.					
Alabama	a\$2,822.76	\$15,391.18		\$171.59	\$582.00	\$2,571.80	\$21,539.33
Arkansas	a3,113.52	12,138.85		236.19	13,207.50	1,901.50	30,597.56
First California	b4,500.00	32,673.39		737.10	10,932.00	26,872.26	75,714.75
Fourth California	a3,509.75	18,613.40	\$1,280.00	400.07	7,440.00	9,257.37	40,500.59
Total	8,009.75	51,286.79	1,280.00	1,137.17	18,372.00	36,129.63	116,215.34
Colorado	b3,125.00	12,000.00	1,200.00	182.68		1,481.63	17,999.31
Connecticut	4,500.00	23,502.57	40.00	461.74	2,356.00	5,671.89	36,532.20
Florida	3,375.00	8,914.07	596.45	147.76			13,033.28
Georgia	b4,500.00	39,509.06	211.54	723.13	40,506.00	4,938.97	90,388.70
First Illinois	4,500.00	43,031.59		620.05	26,765.00	42,576.69	117,493.33
Fifth Illinois	4,500.00	17,762.08	598.13	304.87	46,040.00	41,569.59	110,774.67
Eighth Illinois	b4,500.00	20,353.45		186.03	8,725.00	5,057.48	38,821.96
Thirteenth Illinois	3,259.74	11,461.88		217.46	1,942.00	1,544.86	18,425.94
Total	16,759.74	92,609.00	598.13	1,328.41	83,472.00	90,748.62	285,515.90
Sixth Indiana	4,500.00	20,349.03	300.00	315.47	22,513.00	13,641.43	61,618.93
Seventh Indiana	4,500.00	13,246.73	574.50	205.40	9,276.00	13,221.57	41,024.20
Total	9,000.00	33,595.76	874.50	520.87	31,789.00	26,863.00	102,643.13
Third Iowa	2,750.00	9,585.02		135.34		1,142.18	13,612.54
Fourth Iowa	a3,099.49	14,247.38	1,290.00	221.40	608.00	454.45	19,020.72
Total	5,849.49	23,832.40	1,290.00	356.74	608.00	1,596.63	33,533.26
Kansas	b2,875.00	13,908.11		244.24		90.98	17,118.33
Second Kentucky	b4,500.00	20,637.54	935.00	335.14	49,323.00	23,557.96	99,886.64
Fifth Kentucky	b4,500.00	37,283.59	250.00	584.32	176,839.50	74,104.18	293,581.59
Sixth Kentucky	4,500.00	18,193.72		310.89	49,877.50	32,837.18	105,719.29
Seventh Kentucky	b4,500.00	21,109.68	635.98	469.67	58,738.00	20,961.06	106,414.39
Eighth Kentucky	b4,500.00	16,665.47	599.80	161.65	51,929.50	13,114.55	86,970.97
Total	22,500.00	113,890.00	2,420.78	1,861.67	386,727.50	164,574.93	691,974.88
Louisiana	b3,875.00	27,520.48		319.49		3,759.53	35,474.50
Maine				13.50			13.50
Maryland	4,500.00	46,434.22	990.00	314.01	38,510.50	28,389.57	119,138.30
Massachusetts	b4,500.00	31,193.01		555.04	23,256.00	17,670.65	77,174.70
First Michigan	4,500.00	22,337.01	1,739.34	268.33		1,385.08	30,229.76
Fourth Michigan	2,875.00	7,044.93		147.30		476.41	10,543.64
Total	7,375.00	29,381.94	1,739.34	415.63		1,861.49	40,773.40
Minnesota	4,500.00	16,036.92		188.70	3,349.00	4,060.89	28,135.51
First Missouri	b4,500.00	32,798.55		772.60	13,772.00	19,399.48	71,242.63
Sixth Missouri	b4,500.00	19,460.00	300.00	351.80	14,129.50	8,883.19	47,624.49
Total	9,000.00	52,258.55	300.00	1,124.40	27,901.50	28,282.67	118,867.12
Montana	3,500.00	15,813.77	1,086.25	94.26		1,232.75	21,727.03
Nebraska	4,500.00	21,472.71		274.36	7,388.00	6,711.72	40,346.79
New Hampshire	a3,838.80	12,301.02		237.36	1,380.00	805.75	18,562.93

a Includes commission on tax-paid spirit stamps sold.

b Includes expenses of previous fiscal year.

K.—INTERNAL-REVENUE EXPENSES FOR FISCAL YEAR ENDED JUNE 30, 1889—Cont'd.

District.	Compensation of collector.		Rent, fuel, and lights.	Stationery and other expenses.	Compensation of storekeepers.	Compensation of gaugers.	Total expense of collecting.
	Salary.	Deputies and clerks.					
First New Jersey	a2,978.21	\$38,900.00	\$500.00	\$105.54	.....	\$1,263.45	\$13,687.20
Fifth New Jersey	4,500.00	1,233.87	.....	499.48	\$3,492.00	8,381.71	48,107.06
Total	7,478.21	40,133.87	500.00	605.02	3,492.00	9,585.16	61,794.26
New Mexico	b2,750.00	8,201.17	699.90	211.55	.....	982.10	12,844.78
First New York	4,500.00	31,391.52	4,111.50	391.37	5,292.00	8,983.90	54,670.29
Second New York	4,500.00	29,309.01	5,069.87	324.33	1,432.00	23,957.12	64,592.33
Third New York	4,500.00	42,957.60	3,750.00	535.60	.....	6,708.09	58,451.29
Fourteenth New York	4,500.00	27,334.50	.....	380.18	.....	4,528.24	36,742.92
Twenty-first New York	4,500.00	21,731.85	400.00	343.23	.....	3,253.71	30,228.79
Twenty-eighth New York	4,500.00	29,359.40	916.08	310.51	5,096.00	10,584.35	50,766.34
Total	27,000.00	182,083.88	14,247.45	2,285.22	11,820.00	58,015.41	295,451.96
Fourth North Carolina	b4,500.00	46,038.12	175.00	669.52	27,794.00	10,221.44	89,398.08
Fifth North Carolina	b4,500.00	43,499.93	870.70	510.48	153,977.00	13,918.24	217,276.35
Total	9,000.00	89,538.05	1,045.70	1,180.00	181,771.00	24,139.68	306,674.43
First Ohio	b4,500.00	36,799.82	638.00	550.40	42,982.00	73,890.43	159,360.65
Tenth Ohio	ab3,892.77	14,079.92	.....	260.26	3,705.00	2,103.05	24,050.00
Eleventh Ohio	4,500.00	9,719.51	325.17	298.38	9,982.00	4,850.05	29,675.11
Eighteenth Ohio	a4,505.22	19,706.19	.....	176.21	6,847.00	2,815.50	20,975.12
Total	17,397.99	80,305.44	963.17	1,294.25	63,516.00	83,659.03	247,135.88
Oregon	3,000.00	10,812.49	1,251.00	105.80	2,150.00	1,454.01	18,773.30
First Pennsylvania	4,500.00	43,856.11	.....	495.50	7,904.00	32,645.61	89,401.22
Ninth Pennsylvania	4,500.00	31,075.75	750.00	485.98	27,535.00	2,710.32	67,057.05
Twelfth Pennsylvania	ab3,867.21	15,939.03	621.04	249.82	9,692.50	4,194.52	34,564.12
Twenty-third Pennsylvania	4,500.00	37,905.60	1,369.90	510.65	59,639.00	21,057.16	124,982.31
Total	17,867.21	128,776.49	2,740.94	1,741.95	104,770.50	60,607.61	316,004.70
South Carolina	a3,204.19	15,016.63	.....	134.25	7,196.50	474.59	26,026.16
Second Tennessee	ab3,021.10	15,699.96	.....	262.16	9,315.00	2,773.61	31,071.83
Fifth Tennessee	b4,500.00	25,588.04	.....	727.63	35,848.75	11,118.49	77,782.91
Total	7,521.10	41,288.00	.....	980.79	45,163.75	13,892.10	108,854.74
Third Texas	a3,003.34	15,196.55	228.90	231.42	.....	2,758.61	21,418.82
Fourth Texas	a2,736.46	10,355.68	387.40	196.20	3,601.00	512.26	17,789.00
Total	5,739.80	25,552.23	616.30	427.62	3,601.00	3,270.87	39,207.82
Second Virginia	4,500.00	37,734.02	.....	488.39	.....	6,700.72	49,423.13
Sixth Virginia	b4,500.00	45,067.20	5.26	710.79	32,106.00	31,437.01	113,826.26
Total	9,000.00	82,801.22	5.26	1,199.18	32,106.00	38,137.73	163,249.39
West Virginia	4,500.00	18,351.29	429.93	399.89	4,340.00	5,674.08	33,695.19
First Wisconsin	4,500.00	22,536.90	.....	329.48	8,805.00	9,679.22	45,850.60
Second Wisconsin	3,375.00	11,649.89	.....	159.14	.....	405.44	15,589.47
Third Wisconsin	a21.36	.....	.....	.....	.....	.....	21.36
Total	7,896.36	34,186.79	.....	488.62	8,805.00	10,084.66	61,461.43

a Includes commission on tax-paid spirit stamps sold.

b Includes expenses of previous fiscal year.

K.—INTERNAL-REVENUE EXPENSES FOR FISCAL YEAR ENDED JUNE 30, 1889—Cont'd.

RECAPITULATION BY STATES.

District.	Compensation of collector.		Rent, fuel, and lights.	Stationery and other expenses.	Compensation of storekeepers.	Compensation of gaugers.	Total expense of collecting.
	Salary.	Deputies and clerks.					
Alabama.....	2,822.76	15,391.18	.....	171.59	582.00	2,571.80	21,539.33
Arkansas.....	3,113.52	12,138.85	.....	236.19	13,207.50	1,901.50	30,597.56
California.....	8,009.75	51,286.79	1,280.00	1,137.17	18,372.00	36,129.63	116,215.34
Colorado.....	3,125.00	12,000.00	1,200.00	182.68	.....	1,491.63	17,999.31
Connecticut.....	4,500.00	23,502.57	40.00	461.74	2,356.00	5,671.89	36,532.20
Florida.....	3,375.00	8,914.07	596.45	147.76	.....	.....	13,033.28
Georgia.....	4,500.00	39,509.06	211.54	723.13	40,506.00	4,938.97	90,388.70
Illinois.....	16,759.74	92,609.00	598.13	1,328.41	83,472.00	90,748.62	285,515.90
Indiana.....	9,000.00	33,595.76	874.50	520.87	31,789.00	26,863.00	102,643.13
Iowa.....	5,849.49	23,832.40	1,290.00	356.74	608.00	1,596.63	33,533.26
Kansas.....	2,875.00	13,908.11	.....	244.24	.....	90.98	17,118.33
Kentucky.....	22,500.00	113,890.00	2,420.78	1,861.67	386,727.50	164,574.93	691,974.88
Louisiana.....	3,875.00	27,520.48	.....	319.49	.....	3,759.53	35,474.50
Maine.....	.....	.....	.....	13.50	.....	.....	13.50
Maryland.....	4,500.00	46,434.22	990.00	314.01	38,510.50	28,389.57	119,138.30
Massachusetts.....	4,500.00	31,193.01	.....	555.04	23,256.00	17,670.65	77,174.70
Michigan.....	7,375.00	29,381.94	1,739.34	415.63	.....	1,861.49	40,773.40
Minnesota.....	4,500.00	16,036.92	.....	188.70	3,349.00	4,060.89	28,135.51
Missouri.....	9,000.00	52,258.55	300.00	1,124.40	27,901.50	28,282.67	118,867.12
Montana.....	3,500.00	15,813.77	1,086.25	94.26	.....	1,232.75	21,727.03
Nebraska.....	4,500.00	21,472.71	.....	274.36	7,388.00	6,711.72	40,346.79
New Hampshire.....	3,838.80	12,301.02	.....	237.36	1,380.00	805.75	18,562.93
New Jersey.....	7,478.21	40,133.87	500.00	605.02	3,492.00	9,585.16	61,794.26
New Mexico.....	2,750.00	8,201.17	699.90	211.55	.....	982.16	12,844.78
New York.....	27,000.00	182,083.58	14,247.45	2,285.22	11,820.00	58,015.41	295,451.96
North Carolina.....	9,000.00	89,538.05	1,045.70	1,180.00	181,771.00	24,139.68	306,674.43
Ohio.....	17,397.99	80,305.44	963.17	1,294.25	63,516.00	83,659.03	247,135.88
Oregon.....	3,000.00	10,812.49	1,251.00	105.80	2,150.00	1,454.01	18,773.30
Pennsylvania.....	17,367.21	128,776.49	2,740.94	1,741.95	104,770.50	60,607.61	316,004.70
South Carolina.....	3,204.19	15,016.63	.....	134.25	7,196.50	474.59	26,026.16
Tennessee.....	7,521.10	41,288.00	.....	989.79	45,163.75	13,892.10	106,854.74
Texas.....	5,739.80	25,552.23	616.30	427.62	3,601.00	3,270.87	39,207.82
Virginia.....	9,000.00	82,801.22	5.26	1,199.18	32,106.00	38,137.73	163,249.39
West Virginia.....	4,500.00	18,351.29	429.93	399.89	4,340.00	5,674.08	33,695.19
Wisconsin.....	7,896.36	34,186.79	.....	488.62	8,805.00	10,084.66	61,461.43
Total.....	253,873.92	1,450,037.96	35,126.64	21,972.08	1,148,136.75	739,331.69	3,648,479.04

(No. 14.)

REPORT OF THE AUDITOR OF THE TREASURY FOR THE POST-OFFICE DEPARTMENT.

OFFICE OF THE AUDITOR OF THE TREASURY
FOR THE POST-OFFICE DEPARTMENT,
Washington, D. C., October 9, 1889.

SIR: I have the honor to submit the following report of the business operations of this office during the fiscal year ended June 30, 1889.

My annual report to the Postmaster-General, exhibiting in detail the financial transactions of the Post-Office Department, has been completed and submitted.

The following is a summary of the principal labors performed by the several divisions during the fiscal year, viz:

OFFICE OF THE CHIEF CLERK.

This branch of the Bureau is charged with the following duties, viz: Preparing and submitting to the Department of Justice, for suit, the accounts of late postmasters and contractors, failing bidders and contractors, and keeping the record thereof; corresponding in relation to cases in suit and those in which judgments have been rendered, and upon subjects not directly connected with the business of the several divisions; opening, reading, and assigning letters received; reading, preparing for signature, and press-copying letters sent; examining reports, warrants, and drafts previous to signature; keeping the roll and making reports of attendance and absence of employes, recording orders of the Postmaster-General for allowances for loss of postage-stamps, etc., and of money-order funds by burglary, fire, etc., making requisitions for and issuing supplies; keeping the inventory of public property; examining and referring accounts of court officers for fees in post-office cases; certifying copies of official papers, recording decisions upon appeals, etc., keeping record of attorneys suspended from practice, etc.

AMOUNTS SUBMITTED FOR SUIT DURING THE FISCAL YEAR ENDED JUNE 30, 1889.

	Third quarter, 1888.		Fourth quarter, 1888.		First quarter, 1889.		Second quarter, 1889.		Total.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
Postal	33	\$19,423.79	44	\$16,315.50	40	\$18,335.67	22	\$11,380.47	139	\$65,455.43
Money-order			3	1,222.13	3	3,149.25			6	4,371.38
Late post-office inspector					1	286.78			1	286.78
Total	33	19,423.79	47	17,537.63	44	21,771.70	22	11,380.47	146	70,113.59

AMOUNT COLLECTED IN SUIT CASES DURING THE FISCAL YEAR ENDED JUNE 30,
- 1889.

	Principal.	Interest and costs.	Total.
Postal	\$9,476.09	\$1,137.62	\$10,613.71
Money-order	3,507.63	314.23	3,821.86
Failing bidders and contractors	1,578.74	138.86	1,717.60
Total	14,562.46	1,590.71	16,153.17

Number of letters written in relation to suit and other cases	663
Decrease	55
Number of circulars sent	200

Pieces of all mail matter received, examined, and assigned to divisions :

Quarter ended September 30, 1888	112,009
Quarter ended December 31, 1888	103,137
Quarter ended March 31, 1889	90,650
Quarter ended June 30, 1889	108,054
Total	413,850
Increase	25,523

Pieces of mail matter sent :

Quarter ended September 30, 1888	74,373
Quarter ended December 31, 1888	55,041
Quarter ended March 31, 1889	60,018
Quarter ended June 30, 1889	65,931
Total	255,363
Decrease	47,490

Number of reports, warrants, Postmaster-General's and Auditor's drafts examined for signature :

Reports	55,711
Increase	5,697
Warrants	106,259
Increase	8,137
Postmaster-General's drafts	6,019
Decrease	1,368
Auditor's drafts	2,123
Decrease	947

NUMBER OF ORDERS OF THE POSTMASTER-GENERAL IN CASES OF LOSS OF POSTAGE-STAMPS AND MONEY-ORDER FUNDS RECORDED DURING THE FISCAL YEAR ENDED JUNE 30, 1889.

	No.	Amount.
Allowances for loss of postage-stamps, etc	702	\$37,001.00
Allowances for loss of money-order funds	42	3,328.85
Total allowances	744	40,329.85
Increase in number and increase in amount	272	18,427.43
Disallowances for loss of postage-stamps, etc	60	7,062.77
Disallowances for loss of money-order funds	15	659.90
Total disallowances	75	7,722.67
Decrease in number and increase in amount	1	2,793.23
Withdrawn and dismissed :		
Postage-stamps, etc	5	283.37
Money-order funds	29	1,154.00
Total withdrawn and dismissed	34	1,437.37
Increase	29	589.37

Requisitions drawn during the year ended June 30, 1889:

For stationery	33
For printing and binding	191
For furniture, etc	114
Total	338
Decrease	68
Number of pages and letters press-copied	67,593
Decrease	10,838

ACCOUNTS OF COURT OFFICERS FOR FEES IN POST-OFFICE CASES:

	No.	Amount.
Examined and referred	97	\$2,935.25
Increase	13	1,557.83

ACTION IN CASES OF VIOLATION OF POSTAL LAWS AND REGULATIONS DURING THE PERIOD FROM JANUARY, 1889, TO JUNE, 1889.

Number of cases received	760
Number of cases closed by payment of penalty	44
Number of cases dismissed, remitted, and closed for want of proof	708
Number of cases pending and unsettled June 30, 1889	51
Amount of penalties collected	\$440.00
Amount of additional postage collected	\$3.65

The following table, which has been compiled from the official records, shows the amount of absence by reason of annual leaves and sickness during the last three fiscal years:

ABSENCE DURING FISCAL YEARS ENDING JUNE 30, 1887, 1888, AND 1889.

Year ending June 30—	Annual.	Sick.	Aggregate.	
			Total.	Per employé.
	<i>Days.</i>	<i>Days.</i>	<i>Days.</i>	<i>Days.</i>
1887	10,037	1,161	11,198	27+
1888	8,463	5,167	13,630	32+
1889	8,462	4,251	12,713	29+

EXAMINING DIVISION.

This division receives and audits the quarterly postal accounts of all post-offices in the United States. It is divided into five subdivisions, viz, the opening rooms, the stamp rooms, the examining corps proper, the balance rooms, and the file rooms. The following table exhibits the work performed:

Quarter ended—	Quarterly postal accounts opened.	Stamp accounts settled.	Quarterly postal accounts examined.	Quarterly postal accounts balanced.	Amount involved.
September 30, 1888	59,482	59,067	59,067	59,067	\$12,659,868.30
December 31, 1888	60,708	59,447	59,447	59,447	14,303,226.80
March 31, 1889	61,374	60,039	60,039	60,039	14,615,929.23
June 30, 1889	65,294	63,959	63,959	63,959	13,604,164.82
Total	246,858	242,512	242,512	242,512	55,183,189.15
Fiscal year ending June 30, 1888	246,493	229,614	229,614	229,614	51,747,639.00
Increase	365	12,898	12,898	12,898	3,435,550.15

Quarters ended—	Railway postal clerks accounts.		Accounts of free-delivery service.			
	No.	Amount.	No.	Amount.	Incidental.	Total.
September 30, 1888	5,813	\$1,286,381.02	9,977	\$1,558,377.23	\$58,296.60	\$1,616,673.83
December 31, 1888	5,963	1,308,440.39	10,339	1,680,479.89	60,670.44	1,741,150.33
March 31, 1889	6,029	1,323,259.42	9,450	1,702,174.27	64,319.24	1,766,493.51
June 30, 1889	7,830	1,318,999.63	12,361	1,743,147.60	63,081.81	1,806,229.41
	25,635	5,237,080.46	42,127	6,684,178.99	246,368.09	6,930,547.08
Fiscal year ending June 30, 1888	21,582	4,966,760.12	29,095	5,159,761.15	247,439.01	5,407,200.16
Increase	4,047	27,320.34	13,032	1,524,417.84		1,523,346.92
Decrease		270,320.34			1,070.92	

NUMBER OF VOUCHERS EXAMINED AND LETTERS AND CIRCULARS SENT DURING THE FISCAL YEAR ENDED JUNE 30, 1889.

Stamp receipts	532,300
Dead-letter vouchers	11,365
Clerk-hire, miscellaneous vouchers and expense vouchers	45,501
Letters	4,411
Circulars	39,121
Accounts filed in archives during the fiscal year ended June 30, 1889	242,512
Increase	12,898
Accounts withdrawn from and returned during the fiscal year ended June 30, 1889	566,505
Post-offices of the first and second classes receiving allowances for clerk-hire, light, fuel, rent, and miscellaneous expenses	599
Increase	79
Post-offices of the third class receiving allowances for clerk-hire, light, fuel, and rent	1,988
Post-offices of the fourth class receiving allowances for clerk hire for separating mails	1,385
Day-book entries	1,600
Stamp-journal entries	9,367
Statements of expenditures by postmasters on account of advertising, stationery, and miscellaneous expenses submitted to the Postmaster-General for approval during the fiscal year ended June 30, 1889	1,304
Increase	56

POSTAL REVIEW DIVISION.

This division receives from the examining division and re-examines and reviews the quarterly postal accounts of all postmasters in the United States.

A record is kept of all stamp supplies sent to postmasters by the Third Assistant Postmaster-General; of all orders issued by the First Assistant Postmaster-General affecting the salaries of postmasters and allowances for expenses in their offices; of all orders from the Second Assistant Postmaster-General affecting the pay of railway postal clerks, and for miscellaneous expenses of the Railway Mail Service; and of all orders from the First Assistant Postmaster-General relating to the salaries of letter-carriers and for incidental expenses of the free-delivery service.

A verification of the totals of the principal items on the registers of quarterly postal accounts is made by this division by a recapitulation and comparison of said items by States.

The number of accounts re-examined and reviewed for the fiscal year ending June 30, 1889, is as follows:

Third quarter, 1888	59,067
Fourth quarter, 1888	59,447
First quarter, 1889	60,039
Second quarter, 1889	63,959
Total	242,512

REGISTERING DIVISION.

The quarterly postal accounts received from the postmasters, after examination and review, are transferred to the registering division for permanent record.

Each page of the registration-books contains seventeen debit and twenty-four credit columns, so that every item of income or of expenditure which appears in the postal accounts may be separately placed. These books, therefore, give a complete exhibit, arranged by States, of all sources of income and expenditures appertaining to the transaction of post-office business; and from them are also compiled the quarterly and annual balance-sheets.

This division also keeps a record of fourth-class post-offices which may become Presidential, and whenever the compensation of the postmaster has reached \$250 for four successive quarters, and the income from the sale of stamps and box-rents has exceeded \$1,900 for the year, these facts are certified to the honorable First Assistant Postmaster-General, so that he may place the office in a higher class. The number of assignments during the past fiscal year reached 198.

The annexed table exhibits the number of post-office accounts, including double accounts occasioned by changes of postmasters within the quarter, which were registered, and also the amount of revenue involved during the fiscal year ending June 30, 1889.

Quarter ending—	Number of returns registered.	Amount of revenue involved.
September 30, 1888	59,067	\$12,659,868.30
December 31, 1888	59,447	14,303,226.80
March 31, 1889	60,039	14,615,929.23
June 30, 1889	63,959	13,604,164.82
Total	242,512	\$55,183,189.15
Total for fiscal year ending June 30, 1888	229,614	51,747,639.00
Increase for the fiscal year ending June 30, 1889	12,898	\$3,435,550.15

BOOK-KEEPING DIVISION.

This division keeps a ledger account with each postmaster and mail contractor, and has charge of the revenue, appropriation, depository, and other general, special, and miscellaneous accounts of the Post-Office Department. It registers the post-office warrants and drafts, receives and audits the certificates of deposit of postal revenues, states the account against the general Treasury, and prepares the quarterly and annual reports of postal receipts and expenditures.

The work of the division is distributed as follows:

States and Territories.	No. of ledgers.	Current accounts.	No. of mail routes.
<i>Ledgers of mail contractors' accounts.</i>			
Railroad and ocean transportation and star and steam-boat service in Maine, New Hampshire, Massachusetts, Rhode Island, Connecticut, New York, New Jersey, Pennsylvania, Delaware, Maryland, Virginia, West Virginia, North Carolina, South Carolina, Georgia, Florida, Vermont, Kentucky, Tennessee, Alabama, and Mississippi.....	9	4,352	10,034
Star and steam-boat service in Ohio, Indiana, Illinois, Michigan, Wisconsin, Minnesota, Iowa, Missouri, Arkansas, Louisiana, Texas, Indian Territory, Kansas, Nebraska, Dakota, Montana, Wyoming, Colorado, New Mexico, Arizona, Utah, Idaho, Washington, Oregon, Nevada, California, and Alaska.....	9	2,800	7,908
Total.....	18	7,152	17,942
Increase.....		659	1,373
<i>Ledgers of postmasters' accounts.</i>			
Alabama, Alaska, Arizona, California, Iowa, Maine, Maryland, Mississippi, Missouri, and Montana.....	19	10,699	2,964
Kentucky, Ohio, Rhode Island, Tennessee, Washington, West Virginia, Wisconsin.....	17	10,751	2,680
New York, Utah, Kansas, Florida, Idaho, Massachusetts, Nevada, New Hampshire, Virginia.....	16	10,433	3,250
Illinois, Dakota, Louisiana, New Mexico, Texas, and Georgia.....	13	8,302	3,200
Delaware, District of Columbia, Indian Territory, North Carolina, Pennsylvania, South Carolina, Wyoming.....	13	8,280	2,335
Arkansas, Colorado, Indiana, Michigan, Minnesota, Nebraska, New Jersey, Oregon, Vermont, and Connecticut.....	17	10,490	4,125
Total.....	95	58,955	18,564
Increase.....		1,674	4,390

AUXILIARY BOOKS MADE UP IN THE DIVISION.

	No. of entries.	Decrease over fiscal year of 1888.
Money-order transfer journal.....	9,424	1,263
Journal.....	6,395	3,611
Stamp journal.....	687	523
Total.....	16,506	5,397
Decrease.....		5,397

Number of ledgers in which entries are made.....	117
Number of auxiliary books from which entries are made.....	280
Approximate number of entries made in ledgers during the year.....	661,669
Increase in number of entries.....	45,769
Weekly postal depository transcripts audited.....	3,775
Weekly transcripts of postal-drafts audited.....	432
Weekly Treasury depository accounts audited.....	480
Certificates of deposit received and twice assorted.....	236,292
Decrease in certificates.....	437

	Number.	Amount.
Post-Office Department warrants countersigned by the Auditor passed and registered.....	106,259	\$29,512,869.66
Increase.....	8,137	2,939,304.86
Post-Office drafts countersigned by the Auditor passed and registered.....	6,019	971,879.99
Increase.....	368	54,828.55

During the year the work of review of the ledgers from 1789 has been continued, embracing, approximated, 72,119 entries, as follows:

Entries made on account of late postmasters readjusted under the act of March 3, 1883.....	59,560
Entries closing accounts of late postmasters by "suspense".....	2,276
Entries reopening "suspense" accounts of late postmasters, paid.....	2,624
Entries reopening "suspense" accounts of late postmasters, collected.....	2,612
Entries closing accounts of late postmasters by "bad debt".....	36
Entries closing accounts of late postmasters by compromise.....	19
Entries closing accounts of late postmasters by Postmaster-General's draft.....	4,136
Entries reopening and closing of "bad debt" account.....	144
Miscellaneous entries.....	712
Total.....	72,119

The above entries required the examination of accounts in 486 different ledgers.

LEDGERS OF GENERAL, SPECIAL, AND MISCELLANEOUS ACCOUNTS.

	No. of accounts.	Amounts.
Revenue of the Post-Office Department for the fiscal year ended June 30, 1889.....	8	\$56,175,611.18
Expenditures charged to appropriations for the fiscal year ended June 30, 1889.....	36	61,376,847.24
Excess of expenditures.....		5,201,236.06
Paid on account of previous years.....	23	940,272.12
Grants from the Treasury for 1889.....		4,500,000.00

For detail of the accounts kept in these ledgers, see the annual report of the Postmaster-General, bound herewith.

COLLECTING DIVISION.

This division has charge of the collection of balances due the United States on the accounts of postmasters and late postmasters; also the payment of balances due to postmasters and late postmasters, the adjustment and final settlement of postal accounts, and general correspondence.

Quarter ending—	Transfer drafts— accounts of postmasters and late postmasters re- ported for payment.		Collection drafts issued on postmasters and late postmasters.		Collection drafts issued on contractors, failing contractors, and failing bidders.		Collection drafts for the collec- tion of fines for violation of sec. 375, P. L. & R., 1887.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
Sept. 30, 1888.....	1,081	\$32,077.55	622	\$31,792.77	16	\$77,032.46	32	\$320.00
Dec. 31, 1888.....	1,187	33,263.08	669	25,454.15	14	12,932.44	16	160.00
Mar. 31, 1889.....	1,429	39,349.09	324	44,690.87	16	31,470.44	9	90.00
June 30, 1889.....	1,536	37,006.76	403	26,816.35	2	4.03		
Total.....	5,233	141,696.48	2,018	128,754.14	48	121,439.37	57	570.00

Quarter ending—	Letters received.	Letters written.	Accounts copied.	Circulars written and sent.
Sept. 30, 1888.....	9,687	3,476	97	30,977
Dec. 31, 1888.....	9,198	4,252	115	14,250
March 31, 1889.....	10,568	4,000	231	27,540
June 30, 1889.....	11,005	4,491	330	26,455
Total.....	40,458	16,219	773	99,222

Collections from October 1, 1888, to September 30, 1889:

Paid on collection drafts.....	\$36,260.71
Deposited.....	20,309.76
Debit balances transferred.....	29,664.81
Miscellaneous.....	290.99
Total.....	86,526.27

Payments from October 1, 1888, to September 30, 1889:

Paid by transfer drafts.....	127,037.32
Credit balances transferred.....	22,291.73
Total.....	149,329.05

PAY DIVISION.

The following tabular statement shows quarterly the number and amount of accounts adjusted and reported for payment of railroads, steam boat, star, ocean-mail, and consular postal service, mail-messengers, and special mail service, post-office inspectors, and superintendent and assistant superintendents railway mail service, and sundry miscellaneous accounts during the fiscal year ended June 30, 1889:

Quarter ended—	Accounts of railway companies for transporting the mails.		Accounts of mail contractors and subcontractors, steam-boat service.		Accounts of mail contractors and subcontractors, star service.		Accounts of ocean-mail and consular postal service.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
Sept. 30, 1888	2,244	\$5,254,960.21	102	\$91,451.06	25,103	\$1,311,088.34	42	\$119,014.08
Dec. 31, 1888	2,286	5,368,859.62	95	87,616.21	25,537	1,307,933.01	41	136,810.04
Mar. 31, 1889	2,243	5,550,655.84	83	80,878.05	25,560	1,315,279.30	49	130,178.66
June 30, 1889	2,307	6,199,749.53	98	85,844.47	25,530	1,334,693.04	46	135,265.13
Total ..	9,080	22,374,225.20	378	345,789.79	101,730	5,268,993.69	178	521,267.91
Increase	764	2,555,775.55			5,389	238,717.59		
Decrease.....			115	91,412.44			1	58,749.74

Quarter ended—	Accounts of mail messengers.		Accounts of special mail-carriers.		Accounts of the Superintendent, assistant superintendents railway mail service, and post office inspectors.		Accounts of miscellaneous payments.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
Sept. 30, 1888	6,330	\$225,749.01	1,433	\$14,552.35	358	\$70,822.62	239	\$288,842.66
Dec. 31, 1888	6,495	231,123.94	1,309	12,454.42	351	73,379.58	351	414,404.84
Mar. 31, 1889	6,622	234,315.63	1,400	13,613.25	344	70,596.09	505	503,538.95
June 30, 1889	6,736	237,582.41	1,462	10,989.14	361	67,419.43	607	483,065.19
Total ..	26,177	928,770.99	5,604	51,609.16	1,414	282,217.72	1,702	1,689,851.64
Increase	1,556	77,011.62	357	289.95			280	20,652.73
Decrease.....					174	64,581.62		

RECAPITULATION.

	No.	Amount.
Total number of accounts settled and amount paid during the fiscal year ended June 30, 1889.....	146,263	\$31,462,726.10
Total number of accounts settled and amount paid during the fiscal year ended June 30, 1888.....	138,207	28,667,522.98
Increase	8,056	2,795,203.12

REVIEW DIVISION.

It is the duty of this division to verify and pass upon all accounts reported by the pay division, excepting those relating to the transportation of ocean mails. A record is therefore kept of the contracts for transportation of the mails, for mail supplies, etc.; of all orders of the Postmaster-General affecting the same, and of the fines and deductions imposed for failures to perform service according to their provisions.

The following statement shows the work done by this division during the fiscal year ending June 30, 1889:

Contracts examined and recorded	7,806
Orders verified and recorded	22,784
Deductions and remissions verified and recorded	8,430

The number of accounts passed upon appears in the statement of the work of the pay division for the year.

INSPECTING DIVISION.

This division inspects the weekly statements of all money-order offices, both domestic and international, amounting to 474,096 statements.

Number of vouchers handled, compared, and added (see Schedule A).

Number of vouchers added (see Schedule B).

Number of letters, etc., sent (see Schedule C).

Inspecting money-order statements consists in comparing the money-orders paid, both domestic and international, and postal-notes paid by postmasters during each week, with the descriptive lists, and checking the same in the statement; detecting and correcting errors; making a complete addition of both the debit and credit sides of the statement, and, in case of international, comparing the coupons with the corresponding entries, and, if correct, checking the same as in the case of an order paid.

The value and fees of domestic money-orders issued are added, and postmaster's errors, if any, are corrected by the inspectors.

The following exhibits the work of the last fiscal year:

Name of voucher.	Total numbers.	Total amounts.	Total fees.
<i>Schedule A.</i>			
International money-orders issued	824,427	\$12,280,516.67	\$151,845.60
Domestic money-orders paid	10,051,609	114,447,868.90	
Postal-notes paid	6,707,106	11,925,658.26	
International money-orders paid	261,679	4,490,728.23	
Domestic money-orders repaid	76,634	834,038.04	
Postal notes repaid	80,348	152,419.44	
International money-orders repaid	2,521	33,520.04	
Total	18,004,624	144,164,749.58	151,845.60
<i>Schedule B.</i>			
Domestic money-orders issued	10,130,140	115,081,845.79	933,607.50
Postal notes issued	6,802,720	12,082,190.73	204,377.82
Total	16,930,864	127,164,036.52	1,137,985.32
<i>Schedule C.</i>			
Letters written and transmitted	4,113		
Circulars sent	5,573		
Postal-notes returned to postmasters for stamp and date of payment	307		
Coupons returned to postmasters for completion	511		

CHECKING DIVISION.

This division receives the domestic money-orders and postal-notes from the inspecting division. They are first distributed by States from whence issued, then assorted alphabetically into letters, then into single offices, and lastly arranged in numerical order preparatory to being checked.

Checking domestic money-orders consists in carefully comparing, for the purpose of correcting errors and detecting fraud, the amount, number, and date of issue of each voucher with the descriptive lists rendered weekly by postmasters; also, in closely scrutinizing the signature of the indorser, or payee, to ascertain whether the same agrees with the payee named by the remitter. No errors or irregularities being discovered the date of the paying postmaster's stamp is entered opposite the description of each voucher, thus "checking" or finally closing the transaction, the voucher passing thence to the files into the archives.

Checking postal-notes consists in a comparison with the postmaster's descriptive list of the issuing date, the number and amount of the voucher, and entering upon the list the date of its payment. All vouchers that fail to agree with their description in any of the aforementioned particulars, or bear evidence of error or fraud, are thrown out and returned to the proper officer for correction, recovery, or other action.

The work of this division, taken as a whole, in consequence of an insufficient force, is in arrears ten months. Some sections (States) are in arrearage eighteen months.

The number of paid and repaid domestic vouchers for the year ending June 30, 1889, assorted and checked by this division during that period, or to be assorted and checked, is as follows:

	Number paid.	Value.
Domestic money-orders checked, or in hands of the assorters.....	10, 051, 909	\$114, 447, 868. 90
Postal-notes checked or in the hands of the assorters.....	6, 707, 106	11, 925, 658. 26
Domestic money-orders repaid, checked, or in hands assorters.....	76, 634	834, 038. 04
Postal-notes repaid, checked, or in the hands of assorters.....	80, 348	152, 419. 44
Total	16, 915, 997	127, 359, 984. 64

RECORDING DIVISION.

This division has charge of the adjustment of money-order accounts and the correspondence relating thereto. The weekly money-order statements of postmasters are received after examination by the inspecting division, entries of deposits, drafts, and transfers are verified by comparison with journal records of their original vouchers, and the statements are filed alphabetically by States and offices in guard-books or single covers, according to their size. Money-order accounts are kept by States in registers, in which the footings of each weekly statement are posted and adjustments thereof made quarterly. Statements of commissions accrued, with instructions to claim credit therefor, are transmitted to postmasters. Differences in accounts as rendered and as audited are indicated in error circulars, and postmasters directed to debit or credit themselves therewith. Credits claimed on defective vouchers are disallowed, and the vouchers returned for perfection. Errors in entering money-orders and postal-notes are corrected. A jacket is kept for the account of each postmaster, in which the corre-

spondence, and special vouchers pertaining thereto are filed. Every postmaster giving a new bond is required to close his account under the former bond by depositing his entire balance on or after the expiration of the quarter in which the new bond is approved. Accounts of late postmasters are adjusted when the condition of their general postal accounts is ascertained by the payment, collection, or transfer of the balances thereon, detailed statements of accounts being submitted for suit when balances due the United States are not paid after demand has been made on the late postmasters and their sureties. Vouchers and records pertaining to the money-order business are assorted, filed, and preserved. Quarterly and annual recapitulations of the domestic and international money-order and the postal-note transactions of the United States are prepared and statements showing the revenue thereon furnished.

The following table shows the principal transactions of the division for the fiscal year ended June 30, 1889:

Transactions.	Number.	Value.	Increase.		Decrease.	
			No.	Value.	No.	Value.
Weekly statements received, registered, and filed.....	474, 096		42, 381			
Money-orders issued (domestic).....	10, 130, 140	\$115, 081, 845.79	170, 933			\$4, 567, 219.19
Postal-notes issued.....	6, 802, 720	12, 082, 190.73	134, 714			52, 268.31
Money-orders issued (international):						
Canada.....	76, 082	1, 281, 897.69	556			23, 983.85
Great Britain and Ireland.....	394, 754	5, 117, 169.05	23, 150	\$290, 611.20		
Germany.....	193, 610	2, 686, 979.85	6, 515	53, 451.58		
Switzerland.....	36, 046	596, 453.40	3, 862	41, 514.94		
Italy.....	34, 463	920, 155.50	1, 595	51, 947.43		
France.....	17, 691	266, 084.13	1, 934	31, 921.23		
Jamaica.....	193	2, 578.00	26			143.89
New Zealand.....	542	12, 690.89	140	4, 228.41		
New South Wales.....	369	9, 212.76			56	1, 355.81
Victoria.....	294	7, 075.64			67	388.59
Belgium.....	3, 289	55, 513.52	540	7, 718.05		
Portugal.....	457	10, 350.72	70	3, 212.43		
Sweden.....	37, 874	743, 905.07	13, 815	264, 054.81		
Tasmania.....	25	822.68	2	361.74		
Windward Islands.....	279	5, 314.66	76	1, 788.48		
Japan.....	536	11, 247.05	145	2, 654.37		
Cape Colony.....	53	688.98			2	311.45
Hawaiian Kingdom.....	245	4, 734.28	25	225.99		
Queensland.....	53	1, 288.78		206.86	7	
Leeward Islands.....	96	1, 434.05	35	730.39		
Norway.....	19, 235	421, 703.94	8, 341	196, 203.59		
Netherlands.....	2, 764	31, 562.96	456	3, 641.49		
Denmark.....	5, 477	91, 683.07	3, 640	58, 357.02		
Money-orders paid (domestic).....	10, 051, 909	114, 447, 868.90	185, 849			4, 384, 461.11
Postal-notes paid.....	6, 707, 106	11, 925, 658.26	162, 241			9, 100.87
Money-orders paid (international):						
Canada.....	119, 694	1, 419, 271.42	12, 147	109, 873.50		
Great Britain and Ireland.....	57, 398	860, 065.80	8, 065	124, 644.53		
Germany.....	48, 484	1, 380, 472.20	68			11, 286.73
Switzerland.....	7, 406	206, 138.55	243	4, 167.92		
Italy.....	1, 922	53, 098.66	567	17, 191.39		
France.....	4, 888	82, 952.92	495	5, 609.76		
Jamaica.....	2, 794	82, 056.74	575	17, 940.95		
New Zealand.....	1, 703	19, 029.86			263	5, 224.69
New South Wales.....	1, 492	28, 859.54		1, 802.79	5	
Victoria.....	1, 367	20, 521.97	62	1, 398.66		
Belgium.....	1, 304	30, 724.60			4	4, 117.22
Portugal.....	358	11, 329.55			27	2, 844.61
Sweden.....	2, 588	74, 421.11	702	21, 541.19		
Tasmania.....	285	2, 929.58			33	215.64
Windward Islands.....	1, 566	51, 485.14			136	8, 136.79
Japan.....	1, 096	22, 217.89	244	2, 862.69		
Cape Colony.....	270	4, 235.37	33	793.75		
Hawaiian Kingdom.....	2, 209	29, 666.39	310	3, 981.51		
Queensland.....	453	7, 369.13	100	2, 241.20		
Leeward Islands.....	303	8, 751.81	110	4, 331.58		

Transactions.	Number.	Value.	Increase.		Decrease.	
			No.	Value.	No.	Value.
Money-orders paid (international)—Continued.						
Norway	1,223	\$28,704.69	351	\$7,819.34		
Netherlands	1,384	25,551.60	150	2,975.37		
Denmark	1,582	40,270.71	933	23,702.34		
Money-orders repaid (domestic)	76,634	534,038.04			2,349	\$76,977.20
Postal-notes repaid	80,348	152,419.44			6,777	17,702.98
Money-orders repaid (international):						
Canada	537	8,548.48		227.25	1	
Great Britain and Ireland	848	9,907.66			118	1,719.43
Germany	600	7,314.91			104	2,195.78
Switzerland	101	1,087.04			32	894.36
Italy	102	1,680.82			3	367.93
France	160	2,233.31			19	129.40
Jamaica	7	103.06	3	443.30		
New Zealand	12	436.91	12	436.91		
New South Wales	9	106.73	3	31.92		
Victoria	7	64.77	3	47.44		
Belgium	18	302.90	2	104.80		
Portugal					3	60.20
Sweden	75	1,235.37	22	258.12		
Tasmania					1	4.00
Windward Islands	1	10.00		9.43		
Leeward Islands	1	1.00			1	4.33
Norway	18	184.05	13	90.43		
Netherlands	7	106.10			6	76.40
Denmark	14	101.18	12	93.78		
Japan	4	95.75		33.65		
Cape Colony					2	10.50
Hawaiian Kingdom					4	75.95
Queensland					2	78.69
Net increase in transactions (issued)			370,438			
Net decrease in transactions (issued)						3,632,840.88
Net increase in transactions (paid and repaid)			363,425			
Net decrease in transactions (paid and repaid)						4,171,429.51
Certificates of deposits received, registered, compared, and checked	1,059,156	104,633,222.35	47,081	1,503,291.61		
Transfers received, registered, compared, and checked	9,168	1,283,236.47			1,470	17,467.62
Drafts received, registered, compared, and checked	35,391	11,859,194.49			225	3,032,496.56
Money-orders withdrawn for examination and returned	937		288			
Postal-notes withdrawn for examination and returned	325		194			
Money-order advices sent for, examined, and returned	19,889				127	
Money-orders returned for correction	73,204				17,614	
Postal-notes returned for correction	27,500				36,298	
Detailed statements of accounts made for suit cases and to correct errors	93		35			
Letters written and transmitted	28,188				662	
Commission, error, and other circulars transmitted	117,151				94,033	

FOREIGN DIVISION.

This division has charge of the postal accounts and the international money-order accounts with foreign countries, and the accounts with steam-ship companies for the ocean transportation of foreign mails. The principal transactions of the division during the fiscal year ending June 30, 1889, were as follows:

Statements of weights of United States and foreign closed mails received, examined, verified, and registered	5, 992
Reports made to the Postmaster-General for the payment of the ocean transportation of United States and foreign closed mails	293
Foreign postal accounts received, examined, stated, and registered	124
International money-order accounts received, examined, adjusted, and registered	100
International lists of money-orders of United States issue received, examined, registered, and checked	2, 368
International lists of money-orders of foreign issue received, examined, registered, and checked	3, 172
Coupons of international money-orders of United States issue received, assorted, examined, and checked	824, 427
Paid international money-orders of foreign issue received, assorted, verified, and checked	261, 679
Authorizations for the repayment of international money-orders received, verified, and recorded	5, 022
Notifications of changes in the international money-order lists received, examined, and entered	2, 304
Letters written	1, 304
Circulars prepared and addressed	1, 089

In submitting the above report I invite your attention to the urgent necessity existing for an increase of the clerical force of this office, owing to the rapid increase in the post-office business and the adoption of new features therein, for which, during the past four years, no corresponding increase in the number of clerks and employés has been made. Within that time both the postal and money-order business of post-offices has steadily increased in volume, the special-delivery system has been put in operation, money-order conventions have been entered into with additional foreign countries, postal-note offices have been authorized, the money-order system has been extended to over two thousand offices, and the number of post-offices has been increased over eight thousand; also, the additional labor in the settlement of accounts consequent upon the changes of postmasters, resulting from two changes of the national administration, has been thrown upon this office.

Many reasons, needless to enumerate here, might be adduced for the increase of seventy-five employés estimated for in the annual estimate, but it is only necessary to state that the need for the additional force is most pressing and imperative. The work of the office, which, I am informed, has not for some years past been kept up to date, has been prevented from falling almost hopelessly in arrears only by the most diligent, unremitting labor on the part of the employés, frequently and for long periods prolonged far beyond the usual Departmental hours for business. The utmost exertions of the clerks, under the most skillful direction of experienced officers, has not, and I am convinced can not, without the additional help asked for, bring the business of this Bureau up to the proper standard of promptness and dispatch and maintain it in that condition. Therefore I can not too urgently solicit your earnest recommendation to Congress for the increase submitted in the estimates.

The transaction of the business of this Bureau is hindered and much additional labor required and time lost from the fact that the force is scat-

tered in three buildings, one of which, Marini's Hall, is situated several hundred feet away from the remainder of the office. Many of the rooms occupied in all of the three buildings are unsuitable and do not afford the facilities of modern office structures. More particularly is this true of Marini's Hall. The insufficient light in a large portion of it, its lack of proper accommodation for the money-order files, unsanitary surroundings, and the general unsuitableness for office purposes of much of the space in it render it unfit for the proper conduct of the business of the several divisions located there. The business of the Bureau will, in my opinion, be materially facilitated and expedited by the concentration in one building of the whole force of employes, and I earnestly recommend that the necessity for such an arrangement be submitted to Congress, with a view to procuring a building for the purpose, located conveniently to the Post-Office Department building. Should the increase of force asked for and now so necessary be granted, it will be a serious problem how, in the buildings at present occupied, it will be possible to find space for the additional employes.

In conclusion, I desire to express my high appreciation of the services of Mr. John I. Rankin, the deputy auditor, for his hearty co-operation in the work, and to the chiefs of the respective divisions, clerks, and employes generally for their efficient services, patient zeal, and untiring industry in placing the work in all its branches in as good condition as it is possible to attain with the present force.

Respectfully submitted.

T. B. COULTER,
Auditor.

Hon. WILLIAM WINDOM,
Secretary of the Treasury.

(No. 15.)

REPORT OF THE REGISTER.

TREASURY DEPARTMENT,
REGISTER'S OFFICE,
Washington, D. C., October 31, 1889.

SIR: In compliance with your request of August 10, 1889, I have the honor to submit the following report of the operations of this Bureau for the fiscal year ending June 30, 1889, together with certain recommendations for legislation deemed important in the interests of the public service:

Our operations during the fiscal year have been carried on by one hundred and eight employés, including the Register and his assistant, classified, salaried, and distributed as shown in the following tabular statement, where the actual per cent. of full time for each grade is given from the pay-roll record:

OFFICE OF REGISTER OF TREASURY, FISCAL YEAR ENDING JUNE 30, 1889—DISTRIBUTION OF FORCE AND SALARIES.

Divisions.	Register, \$4,000.	Assistant Register, \$2,250.	Chief of division, \$2,000.	Class 4, \$1,800.	Class 3, \$1,600.	Class 2, \$1,400.	Class 1, \$1,200.	\$1,000.	\$900.	\$840.	\$720.	\$660.	Number in each division.	Salaries
Register's and Assistant Register's Office.....	1.00	1.00			1.00	1.00		1.00			1.00	1.00	7.00	\$11,627.94
Receipts and Expenditures.....			1.00	10.00	6.89	3.0	3.00	.17	5.26		.82	2.12	32.26	45,708.54
Loans.....			1.00	4.00	2.00	2.0	3.53		1.33		.18	1.83	15.87	21,971.70
Notes, Coupons, and Currency.....			1.00	1.93	6.11	4.0	7.47	.83	21.51	1.00	1.94	1.47	47.26	53,212.48
Interest and Expenses on Loans.....			1.00	1.00		1.00			.46				1.00	6,278.22
Details to other bureaus.....									.34				.57	679.84
Total.....	1.00	1.00	4.00	16.93	16.00	11.00	14.00	2.00	28.90	1.00	3.94	7.99	107.76	139,478.72
Appropriation.....	1.00	1.00	4.00	17.00	16.00	11.00	14.00	2.00	29.00	1.00	4.00	8.00	108.00	139,750.00

The employés connected with the files room are reckoned with Division of Notes, Coupons, and Currency during the whole year, although only transferred to that division September 1.

From whence it appears that the forces in the different divisions and their cost are as follows:

	Employees.	Cost.
Administration offices	7.00	\$11,627.94
Division of Receipts and Expenditures	32.26	45,708.54
Division of Loans	15.87	21,971.70
Division of Notes, Coupons, Currency	47.26	53,212.43
Division of Interest and Expenses of Loans	4.46	6,278.22
Details to other bureaus .....	.91	679.84
Total	107.76	139,478.72

THE RECEIPTS AND EXPENDITURES DIVISION.

(Average employes, 32.26; cost \$45,708.54.)

Keeps account of all receipts and expenditures of public moneys and all debts due to and from the Government; receives, enters, and files, with accompanying vouchers and other papers, all reports of account settlements made by the Commissioner of Customs and First Comptroller, also the quarterly statements to the Secretary of the Treasury of expenditures of the War Department, Navy Department, Interior Department, and Post-Office Department, made by requisition on the Secretary of the Treasury; records and certifies all warrants, save such as are drawn by the Secretary of the Treasury on requisitions from the Secretaries of War, Navy, the Interior proper, and the Postmaster-General; furnishes to courts and accounting officers certified statements of accounts required in the settlement of accounts; and until recently has had charge of the files left in the custody of the Register's Office.

These files, accumulating since the beginning of the century and now filling to overflow six rooms in the basement and six rooms in the attic of this building, coming in at the rate of from two to four tons per month, required such immediate attention to stowage and preservation that it was deemed best to place them in charge of the chief of the Notes, Coupons, and Currency Division, whose clerks, already employed in arranging and cataloguing, could devote more effective work to the arrangement and cataloguing of the immense accumulations of papers, preparatory to deciding what could be recommended for retention, on account of pecuniary or historic value, and what for destruction, as of no further use. Those employes on the rolls of the Receipts and Expenditures Division engaged on files were transferred to the Notes, Coupons, and Currency Division. This accounts for the decrease of employes in the former, and increase in the latter division.

Summaries of the principal work are as follows:

CONDITION OF THE UNITED STATES TREASURY, GIVING THE RECEIPTS, EXPENDITURES, AND BALANCE, FISCAL YEAR ENDING JUNE 30, 1889, AS SHOWN BY THE BOOKS OF THIS DIVISION.

Balance in Treasury June 30, 1888, including \$28,101,644.91 on deposit with the States under act June 23, 1836, and \$1,396,879.50 due from the United States mints, depositories, and sub-treasuries on account of defaults and deficits	\$659,449,099.94
Receipts during fiscal year 1889:	
Customs	\$223,832,741.69
Internal revenue	130,881,513.92
Sales of public lands	8,038,651.79
Revenues, District of Columbia	2,523,950.69
Reimbursement one-half cost increasing water supply and interest District of Columbia	78,915.70

Receipts during fiscal year 1889—Continued.

Sale of bonds of guaranty fund and United States shares revenue.....	\$60,238.90
Tax on circulation, national banks.....	1,536,087.16
Proceeds of Government property.....	295,530.42
Payment of interest by Pacific railroads.....	603,764.72
Sinking fund, Pacific railroads.....	1,321,124.53
Consular fees.....	985,601.86
Immigrant fund.....	236,196.50
Custom-house fees.....	685,648.73
Customs fines, penalties, and forfeitures.....	106,124.06
Customs emolument fees.....	321,247.89
Interest on Indian trust-fund stocks.....	17,286.74
Proceeds sales of Indian lands and Indian moneys.....	446,268.19
Reimbursements on account Indian appropriations.....	54,836.88
Deposits for expenses surveying public lands.....	95,818.63
Registers' and receivers' fees.....	1,247,947.13
Fees on letters patent.....	1,144,514.60
Profits on coinage, deductions, and assays.....	10,165,264.79
Tax on seal-skins.....	317,500.00
Soldiers' Home permanent fund.....	592,427.25
Sales ordnance material and small-arms.....	79,113.33
Sale of condemned naval vessels.....	22,562.75
Clothing and small stores, Navy, naval-hospital fund and navy pension fund.....	747,520.62
Depredations on public lands.....	65,434.29
Spanish indemnity fund.....	28,500.00
Reimbursement by national-bank redemption agency, on account of salaries, etc.....	143,833.58
Work done by Bureau of Engraving and Printing.....	40,354.86
Issue of United States notes (legal tender).....	59,450,000.00
Issue of certificates of deposit.....	32,630,000.00
Issue of gold certificates.....	79,255,000.00
Issue of silver certificates.....	73,752,000.00
Issue of funded loan of 1907.....	24,350.00
Unenumerated.....	333,526.54
	<hr/>
	\$632,161,408.84
Total assets.....	1,291,610,508.78

Net expenditures during fiscal year 1889:

Customs.....	20,154,142.08
Internal revenue.....	3,941,466.30
Diplomatic.....	1,897,625.72
Treasury (inclusive of "quarterly salaries" now embraced herein).....	42,847,717.40
Judiciary.....	4,463,322.51
Interior civil.....	7,359,790.25
War Department.....	44,435,270.85
Navy Department.....	21,378,809.31
Interior Department, Indians.....	6,892,207.78
Interior Department, pensions.....	87,624,779.11
Interest on public debt.....	\$37,117,563.57
Interest on public debt, bonds issued to Pacific Railroad Companies.....	3,883,920.72
Premium on bonds purchased.....	17,292,362.65
Redemption of gold certificates.....	67,249,598.00
Redemption of silver certificates.....	40,614,026.00
Redemption of certificates of deposit.....	30,320,000.00
Redemption of United States notes, legal tender.....	59,450,000.00
Redemption of 3 per cent. loan of July 12, 1882.....	494,100.00
Redemption of funded loan of 1881.....	9,450.00
Redemption of funded loan of 1891.....	82,568,050.00
Redemption of funded loan of 1907.....	38,106,400.00
Redemption of refunding certificates.....	18,410.00
Redemption of sundry old loans and notes.....	92,378.35
	<hr/>
	\$618,211,390.60

Balance in Treasury June 30, 1889..... 673,399,118.18

Included in this balance (\$673,399,118.18) are the following unavailable funds:

Amount due from United States mints, depositories, and sub-treasuries.....	1,372,863.07
Amount due from several States, deposited with them under act of June 23, 1836, viz:	

Maine.....	955,838.25
New Hampshire.....	669,086.79
Vermont.....	669,086.79
Massachusetts.....	1,338,173.58
Connecticut.....	764,670.60
Rhode Island.....	382,335.30
New York.....	4,014,520.71
Pennsylvania.....	2,857,514.78
New Jersey.....	764,670.60
Ohio.....	2,007,260.34
Indiana.....	860,254.44
Illinois.....	477,919.14
Michigan.....	286,751.49
Delaware.....	286,751.49
Maryland.....	955,638.25
Virginia.....	2,138,427.99
North Carolina.....	1,433,757.32

Included in this balance (\$673,399,118.18) are the following unavailable funds—Continued.
Amount due from several States, deposited with them under act of June 23, 1836,

VIZ:

South Carolina.....	\$1,051,422.09	
Georgia.....	1,051,422.09	
Alabama.....	669,086.79	
Louisiana.....	477,919.14	
Mississippi.....	382,335.30	
Tennessee.....	1,433,757.39	
Kentucky.....	1,443,757.39	
Missouri.....	382,335.30	
Arkansas.....	286,751.49	
		\$28,101,644.91
Total unavailable.....		29,474,507.98

A summary detail of operations reported by the chief shows the current work for the year, viz:

IN COPY-ROOM SECTION.

Accounts received, stamped, and registered	36,690
Accounts copied for warrants	22,463
Civil warrants registered and copied	*7,348
War, Navy, and Interior pay and repay warrants registered	*5,092
Transfer drafts registered	1,179

IN BOOK-KEEPING SECTION.

Covering, repay, and counter warrants registered	*2,877
Certificates furnished and requisitions passed	19,850
Statements furnished the First Comptroller	119
Statements furnished the General Land Office	98
Accounts and warrants journalized	52,870
Journal entries	135,875
Journal pages covered in journalizing accounts and warrants	7,109
Accounts and warrants posted in receipt, personal, and appropriation ledgers	40,047
Ledger entries	234,633

In addition to the current work, this division has performed the following:

(1) The general receipt and expenditure ledgers have been completed and indexed. These ledgers bring down by years the receipts from various sources, and the expenditures by appropriations, from the beginning of the Government to June 30, 1885, classified under appropriate heads. By reason of consolidating all of the receipts and expenditures into these ledgers, facilities for readily obtaining desired information in regard to any given source of receipt or expenditure, running through several years, are increased, and much time and labor saved.

(2) Indexing, by names and appropriations, of the old ledgers without indices, has progressed, several additional volumes having been completed and others being under way.

(3) The volume of receipts and expenditures for 1887 is completed and that for 1888 is well under way. In the nature of things, this work must necessarily be one year behind. This important work was several years in arrears. Since June 30, 1885, they have been taken up, completed, and published for the years 1880 to 1886, inclusive; that for 1887 is completed and ready for transmittal to Congress.

(4) Much labor and time have been expended on the work of examining and correcting old unbalanced accounts, many arising from clerical errors, omissions, misdirections indorsed on pay and covering warrants, and failure of proper directions on others, carelessness of messengers in transmitting papers from one office to another, etc.

*The Treasury rule of consolidating many names and items in the warrants, reduced the number of warrants materially, but largely increased the work of the division.

(5) Stamping the numbers of reports on their accompanying vouchers and inclosures. Each paper appertaining to an account should have the report number written or stamped on it, so that when borrowed, as is frequently the case, it can be returned to where it properly belongs.

(6) Many letters, in regard to receipts and disbursements and the accounts of persons, have been referred to this division, involving much time and research to obtain the desired information and data to formulate the answers.

DIVISION OF LOANS.

(Average employes, 15.87; cost \$21,771.70.)

This division has charge of all issues, redemptions, and exchanges of registered and coupon bonds, the keeping of accounts with all holders of registered United States bonds, the preparation of interest schedules to enable the Treasurer of the United States to pay quarterly and semi-annually the interest on the various registered loans, and is custodian of the redeemed and canceled registered bonds, as well as of the unissued registered and coupon bonds.

Table A, appended, shows the number and amount of United States bonds issued during the fiscal year.

Table B, appended, shows the number and amount of bonds canceled during fiscal year.

Table C, appended, shows transactions in Spanish indemnity certificates under act of Congress June 7, 1836, including comparison with transactions for preceding two fiscal years.

Table D, appended, gives a general summary of transactions in bonds for issue.

The comparative issues and cancellations of bonds during the fiscal years of 1888 and 1889, appear below:

Year.	Issued.		Canceled.	
	Number.	Amount.	Number.	Amount.
1887-'88	26,598	\$114,831,900	72,135	\$189,656,950
1888-'89	21,500	103,894,350.	85,149	231,811,450
Greater in 1887-'88	5,098	10,937,550		
Greater in 1888-'89			13,014	42,154,500

This shows the results of increased redemptions during the last fiscal year.

The number of bonds handled during this same year is 7,916 more, representing \$31,216,950.

The handlings, being of direct issues, exchanges, and transfers, are as follows:

Issues.

Year.	Direct issues.	Exchanges.	Transfers.	Total amount.
1887-'88	\$101,550	\$5,915,700	\$108,814,650	\$114,831,900
1888-'89	48,350	3,493,900	100,352,100	103,894,350

Cancellation.

Year.	Redemptions.	Exchanges.	Transfers.	Total amount.
1887-'88.....	\$74,926,600	\$5,915,700	\$108,814,650	\$189,656,950
1888-'89.....	127,965,450	3,493,900	100,352,100	231,811,450

From Table C it appears that there have been issued on transfer and canceled on transfer \$59,891.48 in Spanish indemnity certificates, as compared with \$13,770.26 in the preceding fiscal year.

In transactions of bonds for issue, Table D, it appears that there were on hand July 1, 1888, bonds amounting to \$441,806,150; received during the year, \$169,301,000; issued during the year, \$103,894,350; remaining on hand at close of fiscal year, \$507,212,800.

The registered bonded debt of the United States on June and July 1, 1889, was \$762,428,812, held as shown in the following table, namely:

Loans and dates.	Foreign countries.	Treasurer United States in trust for national banks.	Home, persons and corporations.	Total.
4 per cent. July 1, 1889.....	\$7,122,300	\$132,433,400	\$438,367,700	\$578,923,400
4½ per cent. June 1, 1889.....	3,240,350	56,820,450	58,820,900	118,861,900
Pacific Railroad 6 per cent. July 1, 1889.....		6,078,000	58,545,512	64,623,512
Total	10,362,850	196,331,850	555,734,112	762,428,812

Of the holdings by home persons and corporations (\$555,734,112) in round numbers—

Insurance companies hold.....	\$46,864,000
Savings banks, mutual benefit and other institutions.....	176,367,000
Individuals and trustees, etc.....	332,503,112
Total	555,734,112

The foreign holdings of bonds amount to 1.36 per cent., an increase of .22 per cent. as compared with last year, due to the more rapid redemptions of domestic as compared with foreign holdings. During the twelve months prior to the above dates the decrease in holdings abroad has been only \$193,300, while the amount in the hands of the Treasurer of the United States in trust for national banks has decreased \$35,152,850. The amount held by insurance companies, etc., has decreased \$152,000, and that held by savings banks, etc., has decreased \$14,738,700. The amount held by individuals, trustees, etc., has decreased \$53,724,000.

The total decrease of the registered debt during the fiscal year is \$103,960,850, equal to 12 per cent. of the amount outstanding at the beginning of the year. This is exclusive of redemptions of coupon bonds.

Of individual and trustee holders, there are about 39,000, representing holdings amounting to \$332,503,112, or an average of \$8,526 each. This shows a reduction of about 5,118 individual and trustee accounts, and a reduction of \$228 in the average amount held by each person. The total number of accounts for all holders of United States registered bonds is about 43,363, showing a reduction in one year of 5,160, of which, as given above, 5,118 were individual and trustee holders. From this it appears that accounts other than individual and trustee have remained about the same in number.

DIVISION OF NOTES, COUPONS, AND CURRENCY.

(Average employes, 47.26; cost, \$53,212.48.)

This division has the recording, care, and disposition of all redeemed evidences of public debt except United States registered bonds, and has charge of the archives in which are preserved the financial history of the receipts and expenditures of the Government.

Its work for the fiscal year ending June 30, 1889, appears in tabular statements appended, I to XV.

The following is a summary thereof, viz.:

Received during the fiscal year redeemed evidences of the public debt:

(1) Gold certificates, currency certificates of deposit, and 7.30 Treasury notes, 3,029, amounting to \$30,200,000.

(2) Interest checks paid during the fiscal year on various United States loans, 187,127, amounting to \$35,912,610.74. (See Tables II and IIa.)

The total number of interest checks redeemed up to June 30, 1889, was 2,771,938, amounting to \$519,253,171.04.

(3) Detached redeemed coupons of various outstanding loans on hand July 1, 1888, and received during fiscal year counted to verify First Comptroller's schedules, numerically arranged, counted, registered, examined, and scheduled during the fiscal year, are given in Tables III, IIIa, and IIIb, showing 963,054 coupons received.

The total number received to June 30, 1889, was 95,189,603, amounting to \$1,187,436,570.52½, total coupon interest paid on all loans to that date. (See Table IV.)

The number and amount of exchanged, redeemed, and transferred United States coupon bonds and number of attached coupons handled during the fiscal year (see Table V) are: Coupons, 2,110,997; bonds, 36,285; amounting to \$19,770,050.

(4) United States notes, gold certificates, silver certificates, refunding certificates, fractional currency, and other evidences of public debt, examined, counted, canceled, and destroyed during the fiscal year amount to 21,411,144, representing \$162,434,772.35. (See Tables VI and VIa.)

It is interesting to note that among the redeemed evidences of public debt canceled and destroyed were 8,792,919 United States notes, amounting to \$59,450,000; 12,412,105 silver certificates, amounting to \$40,614,026; 177,515 gold certificates, amounting to \$62,340,898, and 26,494 pieces of fractional currency, amounting to \$5,953.35.

Statistical destructions consist of mutilated, misprinted, and unissued evidences of public debt. Table VII gives a schedule of these for the year ending June 30, 1889, from which it will be seen that in the aggregate we destroyed 1,010 bonds, 1,800,000 notes, 2,239,693 sheets, amounting to \$44,342,070.65. The number of stamps destroyed was 20,593,394.

Tables I to VIII, inclusive, show the amount of current work performed during the fiscal year. Miscellaneous work done in this division during the fiscal year is shown in Table IX, large items in which are preserving in order filed papers, as, "Coupons restrapped with copper wire, 13,948,925," and cataloguing, hauling, and storing in the basement of Winder's Building 552,000 internal-revenue stamp stub-books.

Table X shows the total number and amount of exchanged, redeemed, and transferred United States coupon bonds and number of attached coupons that, after examination, registration, etc., have been delivered to the destruction committee up to June 30, 1889. Number of coupons, 76,842,128; number of bonds, 2,363,085; amounting to \$1,421,687,450.

Table XI shows the number and amount of exchanged, redeemed, and transferred United States coupon bonds and number of attached coupons that have been examined, registered, scheduled in duplicate, and are on file June 30, 1889. Number of coupons, 50,518,922; number of bonds, 1,792,246; amounting to \$1,031,776,400.

Table XII shows the totals destroyed and remaining on hand, stated in Tables X and XI, viz: Number of coupons, 127,361,050; number of bonds, 4,155,331; amounting to \$2,453,463,850.

Certain coupon bonds filed in the Division of Loans after having been entered on the numerical registers of this division are still on file in the Loan Division. Number of coupons, 63,861; number of bonds, 11,561; amounting to \$9,694,400. (See Table XIII.)

Table XIV gives the number and amount of certain United States coupon bonds, statistical redemptions which, after having been entered in the numerical registers of this division, were delivered to the Loan Division, and by the latter to the destruction committee. Number of bonds, 7,217, amounting to \$5,423,000.

Table XV gives by issues the number and amount of United States interest-bearing notes and certificates issued, redeemed, and outstanding to June 30, 1889, a recapitulation of which shows that there are still outstanding the following:

7.30 Treasury notes, issued under various acts	\$141,300
Certificate of indebtedness, under various acts	4,000
One-year Treasury notes, act March 3, 1863	34,505
Two-year Treasury notes, act March 3, 1863, without coupons	8,000
Two-year Treasury notes, act March 3, 1863, with coupons	20,100
Three-year compound-interest notes, act March 3, 1863, and act June 30, 1864	186,040
Gold certificates, act March 3, 1863, various issues	294,580
3 per cent. certificates, acts March 2, 1867, and July 25, 1868	5,000
Refunding certificates, act February 26, 1879	119,840
Total outstanding	813,865

A comparative statement of current work done in United States securities during the fiscal year ending June 30, 1888 and 1889, is given below:

Year.	United States securities.	Counted.	Registered.	Examined.	Arranged.	Scheduled.	Entered in ledger.
1889.	Interest checks	204,501	159,556	159,556			
1888.	do	211,262	211,902	225,505			
	Decrease	6,761	52,346	65,949			
1889.	Detached redeemed coupons		1,293,418	1,185,901	1,163,474		
1888.	do		1,248,996	1,224,414	1,103,305		
	Increase		44,422		60,079		
	Decrease			38,513			
1889.	Detached redeemed coupons					1,177,506	
1888.	do					1,404,575	3,071,835
	Decrease					227,069	3,071,835

		Total number.	Amount.
1889...	7.30 Treasury notes, gold and silver certificates counted, arranged, and registered.....	3,919	\$33,415,950.00
1888.....	do.....	2,562	24,555,770.00
	Increase.....	1,357	8,860,180.00
1889.....	United States redeemed coupon bonds entered in blotters and numerical registers, scheduled, and examined.....	36,285	19,770,050.00
1888.....	do.....	30,285	15,314,950.00
	Increase.....	6,000	4,455,100.00
1889.....	United States notes, gold, silver, refunding certificates, and fractional currency counted and destroyed.....	21,411,144	162,434,772.35
1888.....	do.....	15,027,525	150,247,668.05
	Increase.....	6,383,619	12,187,104.30

DIVISION OF INTEREST AND EXPENSES OF LOANS.

(Average number employées, 4.46; cost, \$6,278.22.)

This division, organized under Department order of January 4, 1886, to supply the defects in the financial recorded history of the public loans, has consisted of a small force of skilled clerks, who have undertaken the difficult task of finding out the exact amounts paid out as interest and those paid as expenses on each loan, and, where possible, to determine what account was made of unearned and of accrued interest not sold with bonds.

Since my last annual report this division has been engaged in the examination of interest accounts from January 1, 1835, to June 30, 1859, a period of twenty-four and one-half years. The number of accounts embraced in this time exceeds ten thousand, the greater part of which has been examined and classified. Many of them were extremely difficult of analysis, especially those of "unclaimed interest" on all the old loans of earlier years, in which the particular loan to which the account appertained was not specified. This necessitated recourse to the original books kept by the "commissioners of loans," appointed for each of the old States of the Union, under act of August 4, 1790.

Subsequent to March 31, 1847, payments on Treasury notes issued under the acts of October 12, 1837, May 21, 1838, March 2, 1839, March 31, 1840, February 15, 1841, January 31, 1842, August 31, 1842, and March 31, 1843, were stated in accounts under the general title of "Treasury notes issued prior to July 22, 1846," the accompanying schedules not specifying under what acts the notes were issued, and in many cases the schedules giving the numbers of the notes did not accompany the interest accounts, but were filed with the accounts of the redemptions of the principal. This rendered still more intricate and tedious the work of the division in analyzing the interest payments on such notes.

But the work of revising and transcribing into a permanent record the analysis of the accounts of moneys expended under "expenses incident to carrying into effect national loans" and "expenses under the refunding acts of July 14, 1870, and January 20, 1871," has been completed, and occupies two hundred and twenty-three ledger folios under one hundred and thirty-five titles of expenditure. It is very exhaustive and detailed, showing disbursements under the two heads of appropriation above named, hitherto not available, and by many thought to be unattainable when the work was undertaken.

The importance of the matter of having mandatory legislation for finally remedying certain discrepancies in the statements of the public debt account, disclosed in the examination of the special Senate committee under the resolution introduced by Senator H. G. Davis, of West Virginia, explained by Senator Sherman in his report, set forth in detail in a supplement to my official report for 1886, again on pages 5 to 10 of my official report for 1887, and briefly in my official report for 1888, justifies calling the attention of the honorable Secretary to the subject. In frequent conversations with members of the Senate and House in two Congresses I have never heard a dissenting voice as to the propriety and advisability of passing S. 10, Fiftieth Congress, first session. If the Secretary, on examination, should be pleased to urge the needed legislation, it would doubtless be obtained.

Another great defect in our account keeping arises from the lack of a division of final balances. This has been so fully set forth in a supplement to my annual report for 1886, on pages 10 to 12 of my report for 1887, and again mentioned in the report for 1888, that I deem it proper to simply say that conversations with many Senators and Representatives, as well as with many business men, have always elicited their most prompt and cordial assent as to both the propriety and even the necessity of the passage of S. 732, H. R. 8189, Fiftieth Congress, first session, providing for the creation of such a division.

A carefully-drawn bill to provide for this was before the House and Senate of the Forty-ninth and Fiftieth Congresses, but in the pressure of other business, and the lack of Department attention, it received no final action, although favorably considered in both committees to which it was referred.

It affords me pleasure to state that the movement for disposing of files no longer of pecuniary or historic value, in progress for the last three years, at last has reached a practical position, and, under the provisions of the act of Congress approved February 16, 1889, bids fair soon to relieve our crowded file-space.

In anticipation of this, our Bureau has done some good work, including a large amount of labor expended in preparing catalogues of such papers. With the co-operation of the honorable Commissioner of Internal Revenue, we have arranged so that in future the stamp stub-books, coming in for file at the rate of between one and two tons per month, hereafter will only require one-half the space occupied by those hitherto used.

When it is considered that actual available file stowage space in the Treasury Department has cost about \$6 per cubic foot, the importance of saving upwards of 40 cubic feet per month becomes very perceptible.

It is due to the members of our clerical force to testify to the zeal and fidelity with which, generally, they have performed their duty, clerks sometimes cheerfully doing work as messengers and even laborers in handling and moving files, when our already inadequate force of messengers and laborers was weakened by casualties.

Respectfully submitted.

W. S. ROSECRANS,
Register.

Hon. WILLIAM WINDOM,
Secretary of the Treasury.

STATEMENTS.

LOAN DIVISION.

A.—STATEMENT SHOWING THE NUMBER AND AMOUNT OF UNITED STATES BONDS ISSUED DURING YEAR ENDED JUNE 30, 1889.

Loans.	Direct issue.	Exchanges.	Transfers.	No. bonds issued.	Total issued.
Consols of 1907, 4 per cent. { C. \$8,900			\$950	95	\$9,850
{ R. 15,450	\$3,114,350		75,444,100	15,647	78,573,900
Funded of 1891, 4½ per cent. { C. 7,399,000	206,550		16,993,050	4,002	17,199,600
{ R. 74,700,050			6,421,000	1,233	6,421,000
Pacific railroads. { C. 3,000				24	3,000
{ R. 21,000	147,000		1,449,000	429	1,617,000
D. C. funded, 3.65 per cent. { C. 21,000	26,000		44,000	70	70,000
D. C. funded, 5 per cent. { R. 21,000					
Total	48,350	3,493,900	100,352,100	21,500	103,894,350

B.—STATEMENT SHOWING THE NUMBER AND AMOUNT OF UNITED STATES BONDS CANCELED DURING YEAR ENDED JUNE 30, 1889.

Loans.	Redemptions.	Exchanges.	Transfers.	No. bonds canceled.	Total canceled.
Consols of 1907, 4 per cent. { C. \$10,454,900		\$3,114,350	\$950	28,682	\$13,570,200
{ R. 34,773,650			75,444,100	27,743	110,217,750
Funded of 1891, 4½ per cent. { C. 7,399,000		206,550		9,720	7,603,550
{ R. 74,700,050			16,993,050	16,092	91,693,100
Pacific railroads. { C. 3,000			6,421,000	1,358	6,421,000
{ R. 21,000		147,000		555	147,000
D. C. funded, 3.65 per cent. { C. 21,000	20,000		1,449,000	597	1,469,000
D. C. funded, 5 per cent. { C. 21,000		26,000		26	26,000
{ R. 1,000			44,000	45	45,000
1861, March 2, Oregon war debt. C. 1,150				4	1,150
1861, July and August, 6 per cent. C. 4,100				7	4,100
{ R. 1,200				3	1,200
1861, July and August, 3½ per cent. { C. 10,050				11	10,050
{ R. 1,150				8	1,150
1862, February 25, 6 per cent. C. 2,100				3	2,100
1863, March 3, 6 per cent. C. 2,200				4	2,200
1864, March 3, 3½ per cent. { C. 3,000				3	3,000
{ R. 6,500				15	6,500
1865, consols, 1865, 6 per cent. C. 37,600				90	37,600
1865, consols, 1867, 6 per cent. C. 6,250				16	6,250
1865, consols, 1868, 6 per cent. C. 600				2	600
1861, funded, 5 per cent. { C. 4,400				10	4,400
{ R. 8,450				10	8,450
1881, funded, 3½ per cent. R. 528,100				145	528,100
1882, 3 per cent. R. 528,100					
Total	127,965,450	3,493,900	100,352,100	85,149	231,811,450

C.—TRANSACTIONS IN SPANISH INDEMNITY CERTIFICATES (Act of Congress, June 7, 1836).

Year.	Issued on transfer.		Canceled on transfer.	
	No. of certificates.	Amount.	No. of certificates.	Amount.
1886-'87	16	\$165,404.58	15	\$165,404.58
1887-'88	8	13,770.26	8	13,770.26
1888-'89	16	59,891.48	23	59,891.48

D.—GENERAL SUMMARY OF BONDS FOR ISSUE.

	Number.	Amount.
On hand July 1, 1888:		
Coupon bonds	8,625	\$817,300
Registered bonds	92,267	438,010,350
District of Columbia bonds	2,607	2,978,500
Total	103,499	441,806,150
New bonds received year 1888-'89:		
Registered bonds	19,385	167,600,000
District of Columbia bonds	520	1,701,000
Total	19,905	169,301,000
Grand total	123,404	611,107,150

Accounted for as follows:

	Number.	Amount.
Issued year 1888-'89:		
Coupon bonds	95	\$9,850
Registered bonds	20,882	102,194,500
District of Columbia bonds	523	1,690,000
Total	21,500	103,894,350
On hand June 30, 1889:		
Coupon bonds	8,530	807,450
Registered bonds	90,770	503,415,850
District of Columbia bonds	2,604	2,989,500
Total	101,904	507,212,800
Grand total	123,404	611,107,150

E.—STATEMENT OF WORK PERFORMED BY THE DIVISION DURING THE YEAR ENDED JUNE 30, 1889.

Loans.	Preparations for record.				
	Issues.			Canceled.	
	Jackets.	Bonds cut out.	Bonds inscribed and examined.	Cases indorsed.	Bonds counted and coupons or assignments examined.
	No.	No.	No.	No.	No.
1891, funded 4½ per cent. C.				348	9,720
1891, funded 4½ per cent. R.	39	4,002	4,002	1,709	16,092
1907, consols, 4 per cent. C.	43	95		504	27,743
1907, consols, 4 per cent. R.	397	15,647	15,647	3,337	28,682
Pacific Railroads		1,233	1,233	221	1,358
Matured loans				147	331
District Columbia bonds	37	523	499	110	1,223
Miscellaneous		16	16	10	23
Total	516	21,516	21,397	6,386	85,172

E.—STATEMENT OF WORK PERFORMED BY THE DIVISION, ETC.—Continued.

Loans.	Records.						
	Journal—Dr. and Cr.		Ledgers.			Numericals.	
	Bonds entered.	Bonds ex- amined.	Ledgers— items posted.	Loan account— items posted.	Items ex- amined.	Bonds entered.	Bonds ex- amined.
	No.	No.	No.	No.	No.	No.	No.
1891, funded 4½ per cent. C.	9,720	9,720	233	233	9,720	9,720	9,720
1891, funded 4½ per cent. R.	20,094	20,094	5,744	2,540	16,092	12,183	12,183
1907, consols, 4 per cent. C.	27,838	27,838	615	615	27,743	27,743	27,743
1907, consols, 4 per cent. R.	44,329	44,329	14,660	6,772	22,911	23,682	13,637
Pacific Railroads.	2,591	2,591	1,103	1,103	1,358	1,355	1,355
Matured loans.	331	331	63	345	39,053	331	113,916
District Columbia bonds.	1,746	1,746	259	217	436	1,223	535
Miscellaneous	39	39	594				
Total	106,688	106,688	22,423	10,772	71,787	85,149	179,309

MAIL.

Record of mail received. folio pages.	384	Debit and credit abstracts examined, items	No.	26,614
Letters received—		Corrected interest schedules furnished printer.	folio pages.	9,434
Accompanying bonds	No. 4,580	Manuscript schedules furnished printer.	folio pages.	152
Miscellaneous briefed and recorded	No. 4,877	Proof examined	do	14,348
Names indexed	No. 5,572	Schedules footed	do	9,153
Letters sent—		Ledgers balanced	No.	343
Transmitting bonds	No. 4,658	Schedules for drawing and mailing interest sent Treasurer U.S., checks authorized	No.	178,039
Stereotyped	No. 2,000			
Miscellaneous	No. 1,600			
Referred	No. 332			
Receipts checked	No. 2,794			
Receipts prepared for bonds by registered mail and express, cases.	No. 3,357			

AUTHORITIES FOR TRANSFER OF BONDS.

Examined	No. 3,547
Recorded and indexed	No. 2,663
Certificates furnished First Auditor	No. 279
Authorities called for and furnished	No. 13,065
Authorities called for not on file	No. 619
Caveat list, changes	No. 102

DIVIDENDS.

Addresses changed, accounts	No. 1,806
Debit and credit abstracts prepared, items	No. 26,614

MISCELLANEOUS.

Volumes delivered binder	No. 174
Deliveries to and from binder, bonds verified	No. 83,101
Bonds numbered on machine	No. 51,390
Numericals examined for outstanding bonds, pages	No. 8,406
Unissued bonds in vault and safe counted	No. 218,764
Miscellaneous footing, folio pages	No. 5,099
Unclassified work, days engaged	No. 526
Jackets compared with journal for interest	No. 3,000
Index cards prepared	No. 19,405
Index cards examined	No. 14,573
Index cards arranged	No. 14,090
Deliveries from vault to clerks	No. \$104,328,850
Canceled bonds to note and coupon division	No. \$19,769,050

NOTE, COUPON, AND CURRENCY DIVISION.

I.—NUMBER AND AMOUNT OF GOLD CERTIFICATES, CURRENCY CERTIFICATES OF DEPOSIT, AND SEVEN-THIRTY TREASURY NOTES RECEIVED AND REGISTERED DURING THE FISCAL YEAR ENDING JUNE 30, 1889.

Authorizing acts.	Place of issue and payment.	Report numbers (inclusive).	Number.	Amount.
<i>Seven-thirty Treasury notes.</i>				
Acts June 30, 1864, and March 3, 1865:				
First series		265357 to 267581	5	\$700
Second series		265698 to 268725	2	550
Third series		265032 to 269613	10	1,600
Total			17	2,850
<i>Gold certificates.</i>				
Act March 3, 1863:				
Old issue		267067 to 269616	19	1,500
Series 1870		265029 to 269616	20	26,500
Series 1871		267583 to 268726	4	400
Series 1875		265029 to 269616	667	2,014,700
Total			710	2,043,100
Act July 12, 1882 (total)		267582 to 269617	163	1,170,000
<i>Currency certificates of deposit.</i>				
Act June 8, 1872:				
Series E	Baltimore, Md.	265121 to 269644	744	7,440,000
Series A, B, D, E	Boston, Mass.	265121 to 269644	212	2,095,000
Series E	Chicago, Ill.	265121 to 269644	35	350,000
Series E	Cincinnati, Ohio ..	265121 to 269644	206	2,060,000
Series B, E	New York, N. Y.	265121 to 269644	773	7,665,000
Series E	Philadelphia, Pa.	265121 to 269644	969	9,690,000
Series E	Washington, D. C.	265121 to 269644	90	900,000
Total			3,029	30,200,000
SUMMARY.				
Series A, of \$5,000 each			2	10,000
Series D, of \$10,000 each			1	10,000
Series E, of \$5,000 each			16	80,000
Series E, of \$10,000 each			3,010	30,100,000
Total			3,029	30,200,000

II.—NUMBER AND AMOUNT OF INTEREST CHECKS OF VARIOUS LOANS ON HAND JULY 1, 1888, AND RECEIVED DURING THE FISCAL YEAR 1888-'89, AND NUMBER COUNTED, REGISTERED, EXAMINED, AND COMPARED WITH LAST FISCAL YEAR.

Loans.	Report numbers (inclusive).	To be counted.	To be regis- tered.	To be com- pared.	Amount.
On hand July 1, 1888:					
Consols 1907, 4 per cent.	263651 to 264288	11,366	11,366	11,366	\$691,247.50
July 1, 1888, funded loan 1891, 4½ per cent.	263824 to 264543	6,008	6,008	6,008	725,882.59
Total number and amount on hand July 1, 1888.		17,374	17,374	17,374	1,417,130.09
Received during the fiscal year:					
Funded loan of 1881—					
5 per cent.	265802 to 268720	3	3	3	48.12
Continued at 3½ per cent.	265803 to 268298	8	8	8	97.11
July 12, 1882, 3 per cent.	265799 to 268719	34	34	34	1,114.84
Funded loan of 1891, 4½ per cent.	264149 to 269492	35,195	35,195	35,195	7,761,215.35
Consols 1907, 4 per cent.	264058 to 269674	146,610	146,610	146,610	23,814,161.50
Pacific railways, 6 per cent.	265120 to 269565	4,344	4,344	4,344	3,865,740.72
July 17 and August 5, 1861 (continued at 3½ per cent.)	268299	2	2	2	70.00
District of Columbia:					
3.65 per cent.	265108 to 269675	785	785	785	439,463.10
Old funded debt.	265337 to 269070	146	146	146	30,760.00
Total.		204,501	204,501	204,501	37,329,740.83
Number counted, registered, and com- pared.		204,501	159,556	159,556	29,863,765.67
On hand to be registered and com- pared July 1, 1889.			44,045	44,945	7,465,975.16
Receipts for the fiscal year 1887-'88.		217,963	211,902	225,503	42,416,285.21
Receipts for the fiscal year 1888-'89.		187,127	159,556	159,556	29,863,765.67
Decrease.		30,836	52,346	65,947	12,552,519.54

TOTAL NUMBER AND AMOUNT OF INTEREST CHECKS OF VARIOUS LOANS ON FILE
TO JUNE 30, 1889.

Loans.	Number of checks.	Amount.
Funded loan of 1881:		
5 per cent.	202,138	\$109,661,827.40
Continued at 3½ per cent.	54,204	16,095,506.51
Funded loan of 1891, 4½ per cent.	503,005	95,254,647.44
District of Columbia, 3.65 per cent.	10,649	4,473,042.50
Consols of 1907, 4 per cent.	1,863,397	225,380,792.44
Pacific railways, 6 per cent.	27,382	30,997,175.76
July 17 and August 5, 1861:		
6 per cent.	5,989	3,826,519.50
Continued at 3½ per cent.	6,189	1,781,471.18
March 3, 1863:		
6 per cent.	3,097	1,513,404.00
Continued at 3½ per cent.	6,563	1,674,017.60
July 12, 1882, 3 per cent.	81,729	28,344,537.89
District of Columbia (old funded debt).	2,596	250,228.82
Total.	2,771,938	519,253,171.04

**IIa.—NUMBER AND AMOUNT OF INTEREST CHECKS OF VARIOUS LOANS RECEIVED
DURING THE FISCAL YEAR ENDING JUNE 30, 1889.**

Loans.	Places of payment.					
	Baltimore.		Boston.		Chicago.	
	No.	Amount.	No.	Amount.	No.	Amount.
July and August, 1861 (continued 3½ per cent.)			2	\$70.00		
Funded loan of 1881 (continued 3½ per cent.)			5	33.24		
July 12, 1882 (3 per cent.)			9	34.84		
Funded loan of 1891 (4½ per cent.)	308	\$53,423.60	8,368	808,140.36	838	\$92,803.90
Consols of 1907 (4 per cent.)	1,439	191,485.00	36,368	2,201,797.00	4,385	302,261.00
Pacific railways (6 per cent.)	83	92,820.00	959	245,850.72	13	7,140.00
Total 1888-'89	1,830	337,728.60	45,702	3,255,926.16	5,236	402,204.90
Total 1887-'88	2,443	418,295.16	50,744	3,357,669.20	7,719	887,955.80
Decrease	613	80,466.56	5,042	101,743.04	2,483	485,750.90

Loans.	Places of payment.					
	Cincinnati.		New York.		New Orleans.	
	No.	Amount.	No.	Amount.	No.	Amount.
Funded loan of 1881 (continued 3½ per cent.)			1	\$1.75		
July 12, 1882 (3 per cent.)			22	1,038.00		
Funded loan of 1891 (4½ per cent.)	230	\$39,137.82	20,713	5,844,340.01	67	\$37,816.24
Consols of 1907 (4 per cent.)	3,986	277,582.50	78,809	18,751,897.00	879	152,252.00
Pacific railways (6 per cent.)	43	53,940.00	2,941	3,148,800.00	8	10,170.00
District of Columbia old funded debt			119	27,200.00		
Funded loan of 1881 (5 per cent.)			3	48.12		
District of Columbia (3-65 per cent.)			228	191,844.00		
Total 1888-'89	4,259	370,660.32	102,836	27,965,168.88	954	200,238.24
Total 1887-'88	5,236	573,427.11	113,572	28,346,591.46	1,431	376,028.45
Decrease	977	202,766.79	10,736	381,422.58	477	175,790.21

Loans.	Places of payment.					
	Philadelphia.		St. Louis.		San Francisco.	
	No.	Amount.	No.	Amount.	No.	Amount.
Funded loan of 1881 (continued 3½ per cent.)	1	\$0.87				
July 12, 1882 (3 per cent.)			1	\$7.50		
Funded loan of 1891 (4½ per cent.)	3,287	\$530,774.00	148	25,186.80	101	\$28,114.70
Consols of 1907 (4 per cent.)	13,312	1,296,230.50	1,770	140,810.00	830	125,229.00
Pacific railways (6 per cent.)	232	67,980.00	7	2,190.00	8	570.00
Total 1888-'89	16,832	1,894,985.37	1,926	168,194.30	939	153,913.70
Total 1887-'88	22,665	2,293,500.96	3,322	278,126.12	1,738	264,411.94
Decrease	5,833	398,515.59	1,396	109,931.82	799	110,498.24

IIa.—NUMBER AND AMOUNT OF INTEREST CHECKS, ETC.—Continued.

Loans.	Place of payment.		Totals.	
	Washington.			
	No.	Amount.	No.	Amount.
July and August, 1861 (continued 3½ per cent.)			2	\$70.00
Funded loan of 1881 (continued 3½ per cent.)	1	\$61.25	8	97.11
July 12, 1882 (3 per cent.)	2	34.50	34	1,114.84
Funded loan of 1891 (4½ per cent.)	1,135	301,477.92	35,195	7,761,215.35
Consols of 1907 (4 per cent.)	4,832	374,617.50	146,610	23,814,161.50
Pacific railways (6 per cent.)	59	236,280.00	4,344	3,865,740.72
District of Columbia old funded debt	27	3,500.00	146	30,700.00
Funded loan of 1881 (5 per cent.)			3	42.12
District of Columbia (3.65 per cent.)	557	247,619.10	785	439,463.10
Total 1888-'89	6,613	1,163,590.27	187,127	35,912,610.74
Total 1887-'88	9,093	2,758,538.30	217,963	39,554,544.50
Decrease	2,480	1,594,948.03	30,836	3,641,933.76

III.—NUMBER OF REDEEMED DETACHED COUPONS OF VARIOUS LOANS ON HAND JULY 1, 1888; NUMBER RECEIVED, COUNTED TO VERIFY COMPTROLLER'S SCHEDULES, ARRANGED NUMERICALLY AND COUNTED, REGISTERED, EXAMINED, SCHEDULED, AND TRANSFERRED TO LEDGER DURING FISCAL YEAR ENDING JUNE 30, 1889.

	To be counted to verify Comptroller's schedules.	To be arranged numerically and counted.	To be entered in numerical registers.	To be compared with entries in numerical registers.	To be scheduled by loans, denominations, and dates.	To be entered in ledgers.
On hand July 1, 1888		268,281	462,798	606,593	1,177,506	1,177,506
Received in fiscal year ending June 30, 1889 (report Nos. 264794 to 269675, inclusive)	963,054	963,054	963,054	963,054	963,054	963,054
Total	963,054	1,231,335	1,425,852	1,569,647	2,140,560	2,140,560
Counted to verify Comptroller's schedules (report Nos. 264794 to 269675, inclusive)	963,054					
Arranged numerically and counted (report Nos. 262995 to 268583, inclusive)		1,163,474				
Entered in numerical registers (report Nos. 262596 to 268241, inclusive)			1,293,418			
Compared with entries in numerical registers, boxed, labeled, and filed (report Nos. 261350 to 267421, inclusive)				1,185,901		
Scheduled by loans, denominations, and dates (report Nos. 258116 to 264402, inclusive)					1,177,506	
Entered in ledger (report Nos.)						None.
On hand July 1, 1889		67,861	132,434	383,746	963,054	2,140,560

IIIa.—COMPARATIVE STATEMENT OF REDEEMED DETACHED COUPONS, ETC.

	Received.	Counted to verify Comptroller's schedules.	Arranged numerically and counted.	Entered in numerical registers.	Compared with entries in numerical registers.	Scheduled by loans, dates, and denominations.	Entered in ledger.
In fiscal year ending June 30, 1888.	1,177,506	1,177,506	1,103,395	1,248,996	1,224,414	1,404,575	3,071,835
In fiscal year ending June 30, 1889.	963,054	963,054	1,163,474	1,293,418	1,185,901	1,177,506	.....
Decrease.	214,452	214,452	.....	.....	38,513	227,069	3,071,835
Increase.	.....	.....	60,079	44,422	.....	.....	.....

IIIb.—NUMBER OF REDEEMED DETACHED COUPONS OF VARIOUS LOANS RECEIVED DURING FISCAL YEAR ENDING JUNE 30, 18-9.

Loans.	Where paid.					
	New York.	Boston.	Philadelphia.	Baltimore.	Washington.	Cincinnati.
July 17 and August 5, 1861.	32	10	.....	.....	.....	.....
February 25, 1862.	.....	2	.....	.....	7	.....
March 3, 1864 (10-40s).	14	.....	3	.....	5	.....
June 30, 1864, and March 3, 1865 (7-30s).	.....	.....	.....	.....	9	.....
March 3, 1865:	.....	.....	.....	.....	.....	.....
First series.	.....	2	.....	.....	2	.....
Second series.	.....	5	.....	.....	17	.....
Third series.	2	12	3	.....	2	.....
Fourth series.	3	12	.....	.....	2	.....
5 per cent. funded loan, 1881.	2	.....	.....	.....	4	.....
4½ per cent. funded loan, 1891.	116,017	29,253	9,953	1,967	1,506	2,543
4 per cent. consols, 1907.	353,886	119,671	47,983	12,239	14,317	78,675
Total.	469,956	148,967	57,942	14,206	15,871	81,218

Loans.	Where paid.					
	Chicago.	St. Louis.	San Francisco.	New Orleans.	New York and Washington.	Total.
July 17 and August 5, 1861.	.....	.....	.....	.....	.....	42
February 25, 1862.	.....	.....	.....	.....	.....	9
March 3, 1864 (10-40s).	.....	.....	.....	.....	.....	22
June 30, 1864, and March 3, 1865 (7-30s).	.....	.....	.....	.....	.....	9
March 3, 1865:	.....	.....	.....	.....	.....	.....
First series.	.....	.....	.....	.....	.....	4
Second series.	.....	.....	.....	.....	.....	22
Third series.	2	.....	.....	.....	.....	21
Fourth series.	2	.....	.....	.....	.....	19
5 per cent. funded loan, 1881.	.....	.....	.....	.....	.....	6
4½ per cent. funded loan, 1891.	8,763	1,188	485	317	.....	171,992
4 per cent. consols, 1907.	51,532	39,047	16,528	5,983	.....	739,861
District of Columbia:	.....	.....	.....	.....	.....	.....
3-65s fifty-year funding.	.....	.....	.....	.....	12,696	12,696
6 per cent. permanent improvement.	.....	.....	.....	.....	21,608	21,608
7 per cent. permanent improvement.	.....	.....	.....	.....	2,844	2,844
6 per cent. twenty-year funding, 1892.	.....	.....	.....	.....	8,683	8,683
6 per cent. thirty-year funding, 1902.	.....	.....	.....	.....	1,862	1,862
5 per cent. twenty-year funding, 1899.	.....	.....	.....	.....	1,965	1,965
Water stock.	.....	.....	.....	.....	1,105	1,105
Market stock.	.....	.....	.....	.....	284	284
Total.	60,299	40,235	17,013	6,300	51,047	963,054

IV.—NUMBER AND AMOUNT OF REDEEMED (DETACHED) COUPONS RECEIVED IN THE NOTE, COUPON, AND CURRENCY DIVISION UP TO JUNE 30, 1889.

Authorizing act.	Number of coupons.	Amount.
Act of April 15, 1842.....	42,268	\$1,994,580.00
Act of March 3, 1843.....	26,657	860,925.00
Act of March 31, 1848.....	222,212	7,664,010.00
Act of September 9, 1850. Texan Indemnity.....	107,805	2,695,125.00
Act of June 14, 1858.....	459,372	11,484,300.00
Act of June 22, 1860.....	26,318	657,950.00
Act of February 8, 1861.....	216,378	6,491,340.00
Act of March 2, 1861. Oregon war debt.....	123,553	1,758,128.00
Act of July 17, and August 5, 1861.....	3,500,381	73,243,218.00
Act of July 17, 1861 (Old 7-30s).....	2,326,771	23,652,537.42½
Act of February 25, 1862.....	15,300,176	238,350,558.00
Act of March 3, 1863, 6 per cents.....	1,076,589	23,128,502.00
Act of March 3, 1863, two-year, 5 per cent.....	879,126	7,169,178.75
Act of March 3, 1864, 10-40s.....	2,647,978	46,502,077.00
Act of June 30, 1864.....	1,597,921	32,665,241.50
Act of June 30, 1864, and March 3, 1865, 7-30s.....	12,835,191	123,329,541.36½
Act of March 3, 1865:		
First series.....	3,516,850	82,293,733.50
Second series, consols of 1865.....	8,181,578	121,047,929.00
Third series, consols of 1867.....	11,669,326	161,039,540.50
Fourth series, consols of 1868.....	1,283,405	16,336,701.50
Act of July 8, 1870. Certificates of indebtedness.....	6,102	122,040.00
Louisville and Portland Canal Company.....	16,349	490,470.00
District of Columbia:		
Fifty-year 3 65 per cent. funding.....	453,918	3,076,791.16½
6 per cent. permanent improvement.....	198,201	2,383,210.50
7 per cent. permanent improvement.....	25,943	486,787.00
Twenty-year funding, 1892.....	74,808	698,311.50
Thirty-year funding, 1902.....	20,029	402,606.00
5 per cent. Twenty-year funding, 1899.....	15,312	348,690.00
Ten-year Bowen.....	3,099	16,821.00
Water stock.....	8,542	298,970.00
Market stock.....	2,428	36,795.50
Steam force pump.....	10	182.50
Funded loan of 1881, 5 per cent.....	10,231,461	96,728,943.76
Funded loan of 1891, 4½ per cent.....	3,839,472	34,012,001.06
Consols of 1907, 4 per cent.....	14,253,774	65,968,834.00
Total.....	95,189,603	1,187,436,570.52½

NOTE.—Until February, 1867, no Comptroller's schedules were received with these coupons, and recent references to those received prior to that date indicate that they were not accurately classified under their respective loans, but it is believed that in aggregate number and face value this statement is in the main correct.

V.—NUMBER AND AMOUNT OF EXCHANGED, REDEEMED, AND TRANSFERRED U. S. COUPON BONDS, AND NUMBER OF ATTACHED COUPONS, EXAMINED, COUNTED, ENTERED IN BLOTTERS, TRANSFERRED TO THE NUMERICAL REGISTERS, AND SCHEDULED IN DUPLICATE DURING THE FISCAL YEAR ENDING JUNE 30, 1889.

Loan.	Case numbers (inclusive).	\$50.		\$100.		\$500.		\$1,000.		Total number of bonds.	Total number of coupons.	Amount of bonds.
		Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.			
Funded loan of 1891.....	{ R. 107 to 395	373	4,479	946	11,276	1,504	18,248	6,709	81,754	9,532	115,757	7,574,250
	{ E. 3182 to 3228	45	537	112	1,380	45	534	209	2,361	411	4,812	244,950
	{ R. 99 to 230	1,076	82,107	3,205	244,745	3,784	289,326	6,442	491,793	14,507	1,107,971	8,708,300
Funded loan of 1907.....	{ E. 10885 to 11268	2,192	163,612	6,685	499,098	975	72,359	1,975	146,717	11,827	881,786	3,240,000
	{ T. 9 to 11	3	257	3	324	1	79		11	7	660	950
Louisville and Portland Canal Company.....	R. 268886							1	11	1	11	1,000
Total.....		3,689	250,992	10,951	756,823	6,309	380,546	15,336	722,636	36,285	2,110,997	19,770,050
For ye ending June 30, 1888.....		3,701	262,091	10,319	738,709	4,362	270,354	11,898	520,221	30,285	1,791,375	15,314,950
Decrease.....		12	11,099									
Increase.....				632	18,114	1,947	110,192	3,438	202,415	6,000	319,622	4,455,100

R.—Redemptions, *i. e.*, paid at maturity or under "calls."

E.—Exchanges, *i. e.*, conversions into registered stock.

T.—Transfers, *i. e.*, exchange of a perfect bond for one mutilated or of a large denomination for smaller ones or *vice versa*.

VI.—NUMBER AND AMOUNT OF UNITED STATES NOTES, SILVER CERTIFICATES, GOLD CERTIFICATES, AND FRACTIONAL CURRENCY EXAMINED, COUNTED, CANCELED, AND DESTROYED DURING THE FISCAL YEAR ENDING JUNE 30, 1889.

UNITED STATES NOTES.

Denomination.	New issue.		Series 1869.		Series 1874.		Series 1875.		Series 1878.		Series 1880.		Total.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
One dollar	2,789	\$2,780.20	12,689	\$12,674.30	7,148	\$7,133.10	20,246	\$20,203.70	20,552	\$20,506.90	1,402,778	\$1,402,406.40		
Two dollars	2,016	4,026.40	8,382	16,759.20	3,816	7,626.80	14,851	29,679.00	8,603	17,189.80	775,285	1,550,361.20		
Five dollars	8,866	44,319.00	33,095	165,446.50			57,777	288,772.00	56,654	283,184.00	4,387,945	21,938,190.50		
Ten dollars	8,908	89,066.00	91,148	911,401.00			47,136	471,269.00	69,790	697,791.00	1,123,111	11,230,621.00		
Twenty dollars	5,037	100,734.00	56,326	1,126,446.00			41,138	822,674.00	80,326	1,606,316.00	331,234	6,624,508.00		
Fifty dollars	294	14,695.00	3,287	164,350.00	13,916	695,790.00	1,723	86,105.00	13,529	676,420.00	39,817	1,990,775.00		
One hundred dollars	205	20,500.00	3,990	398,970.00			6,158	615,740.00	11,277	1,127,680.00	17,324	1,732,390.00		
Five hundred dollars	13	6,500.00	16	8,000.00	353	176,500.00	449	224,500.00	1,188	594,000.00	618	309,000.00		
One thousand dollars	5	5,000.00	174	174,000.00					539	539,000.00	398	398,000.00		
Total	28,133	287,620.60	209,107	2,978,047.00	25,233	887,049.90	189,478	2,558,942.70	262,458	5,562,087.70	8,078,510	47,176,252.10	8,792,919	\$59,450,000

UNITED STATES SILVER CERTIFICATES.

	Washington, 1878.		New York, 1878.		San Francisco, 1878.		Washington, 1880.		New York, 1880.		Washington, 1886.		Total.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
One dollar											7,596,319	\$7,595,632.20		
Two dollars											2,079,922	4,159,572.80		
Five dollars											914,090	4,570,120.00		
Ten dollars	2,280	\$22,792.00	537	\$5,368.00	15	\$150.00	1,073,536	\$10,734,987	22,303	\$223,019	252,267	2,522,571.00		
Twenty dollars	2,498	49,956.00	1,075	21,500.00	70	1,400.00	428,060	8,560,918	12,273	245,450	566	11,320.00		
Fifty dollars	1,044	52,200.00	443	22,150.00	17	850.00	17,152	857,590						
One hundred dollars	533	53,300.00	104	10,400.00	24	2,400.00	6,614	661,380						
Five hundred dollars	18	9,000.00	1	500.00	5	2,500.00	244	122,000						
One thousand dollars	21	21,000.00			3	3,000.00	71	71,000						
Total	6,394	208,248.00	2,160	59,918.00	134	10,300.00	1,525,677	21,007,875	34,576	468,469	10,843,164	18,859,216.00	12,412,105	\$40,614,026

VI.—NUMBER AND AMOUNT OF UNITED STATES NOTES, SILVER CERTIFICATES, ETC.—Continued.

UNITED STATES GOLD CERTIFICATES.

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Denominations.	Washington, 1882.		New York, 1882.		San Francisco, 1878.		Washington, 1880.		New York, 1880.		Washington, 1886.		Total.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
Twenty dollars	33,233	\$664,634	65,910	\$1,318,164										
Fifty dollars	12,394	619,700	23,642	1,182,100										
One hundred dollars	13,304	1,330,400	6,634	663,400										
Five hundred dollars	5,373	2,686,500	1,023	511,500										
One thousand dollars	9,645	9,644,500	510	510,000										
Five thousand dollars	2,882	14,410,000	170	850,000										
Ten thousand dollars	2,054	20,540,000	741	7,410,000										
Total	78,885	49,895,734	98,630	12,445,164									177,515	\$62,340,898

UNITED STATES FRACTIONAL CURRENCY.

Denomination.	First issue.		Second issue.		Third issue.		Fourth issue.		Fifth issue.		Fourth issue, second series.		Fourth issue, third series.		Total.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
Three cents	207	\$10.28	370	\$18.36	202	\$6.04										
Five cents	213	21.24	297	29.51	142	7.08										
Ten cents					899	87.08	2,654	\$263.23	6,752	\$670.02						
Fifteen cents							572	85.29								
Twenty-five cents	197	43.90	157	39.20	657	160.03	1,836	456.06	6,421	1,601.08						
Fifty cents	158	79.00	106	52.80	540	263.35	147	73.00	1,958	977.20	938	\$466.55	1,091	\$543.05		
Total	755	154.42	930	139.87	2,440	523.58	5,209	877.58	15,131	3,248.30	938	466.55	1,091	543.05	26,494	\$5,953.35

NOTE.—The above tables embrace discounted notes in some of the denominations, which accounts for the shortage in extensions.

REGISTER.

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Via.—NUMBER AND AMOUNT OF UNITED STATES DEMAND NOTES, REFUNDING CERTIFICATES, ONE, TWO-YEAR AND COMPOUND INTEREST NOTES, COUNTED, CANCELED, AND DESTROYED DURING THE FISCAL YEAR ENDING JUNE 30, 1889.

Description.	Denomination.	No.	Amount.
Demand notes.....	Five dollars	31	\$155.00
	Ten dollars	11	110.00
	Twenty dollars	5	100.00
	Total	47	365.00
United States four per cent. refunding certificates.....	Ten dollars	1,896	18,960.00
One-year five per cent. Treasury notes (act March 3, 1863).	Ten dollars	8	80.00
	Twenty dollars	8	160.00
	Fifty dollars	1	50.00
	One hundred dollars.....	3	300.00
	Total	20	590.00
Two-year five per cent. Treasury notes (act March 3, 1863) issued without coupons.	Fifty dollars	1	50.00
	One hundred dollars.....	1	100.00
	Total	2	150.00
Three-year six per cent. compound interest notes (act March 3, 1863).	Ten dollars.....	5	50.00
	Fifty dollars.....	1	50.00
	Total	6	100.00
Three-year six per cent. compound interest notes (act June 30, 1864).	Ten dollars	64	640.00
	Twenty dollars	57	1,140.00
	Fifty dollars	17	850.00
	One hundred dollars.....	1	100.00
	One thousand dollars	1	1,000.00
	Total	140	3,730.00

RECAPITULATION.

Securities.	Number.	Amount.
United States notes.....	8,792,919	\$59,450,000.00
United States silver certificates.....	12,412,105	40,614,026.00
United States gold certificates.....	177,515	62,340,898.00
United States fractional currency.....	26,494	5,953.35
United States demand notes.....	47	365.00
United States 4 per cent. refunding certificates.....	1,896	18,960.00
One-year 5 per cent. Treasury notes (act March 3, 1863).....	20	590.00
Two-year 5 per cent. Treasury notes (act March 3, 1863), issued without coupons.....	2	150.00
Three-year 6 per cent. compound-interest notes (act March 3, 1863).....	6	100.00
Three-year 6 per cent. compound-interest notes (act June 30, 1864).....	140	3,730.00
Total 1888-'89.....	21,411,144	162,434,772.35
Total 1887-'88.....	15,027,525	150,247,668.05
Increase.....	6,383,619	12,187,104.30

VII.—SCHEDULE OF STATISTICAL DESTRUCTIONS DURING THE FISCAL YEAR ENDED
JUNE 30, 1889.

Classification.	Number of certifi- cates.	Number of bonds.	Number of notes.	Number of sheets.	Amount.	Number of stamps.
Internal-revenue stamps				690, 834		20, 401, 679
Internal-revenue stamps redeemed				284, 515	\$2, 632, 350. 65	
Custom stamps				16, 206		191, 715
Bond paper				311		
Silver-certificate paper				59		
Miscellaneous matter				47, 393		
United States notes (series 1880) mis- printed			1, 800, 000		3, 924, 000. 00	
United States notes (series 1880)				1, 156, 020	6, 496, 688. 00	
United States notes (series 1878)				12	280, 000. 00	
Certificates of deposit for United States notes (series 1875)				114	3, 420, 000. 00	
Currency certificates of 1875	4				90, 000. 00	
Silver certificates (series 1880)				56	63, 600. 00	
Silver certificates (series 1886)				312, 139	4, 499, 072. 00	
Gold certificates (series 1888)				44, 034	14, 971, 560. 00	
Pacific Railway bonds		125			255, 000. 00	
United States registered bonds (4½ per cent)		16			173, 360. 00	
United States registered bonds (4 per cent)		869			7, 536, 500. 00	
Total	4	1, 010	1, 800, 000	2, 239, 693	44, 342, 070. 65	20, 593, 394
For fiscal year ended June 30, 1888				1, 243, 529	27, 457, 968. 60	18, 878, 910
Increase	4	1, 010	1, 800, 000	996, 164	16, 884, 102. 05	1, 714, 484

VIII.—WORK PERFORMED IN FILES ROOMS.

Current accounts received, registered, and filed	36, 096
Accounts withdrawn by accounting officers and others	41, 303
Accounts returned, checked, and refiled	42, 531
Pages transcribed for suits in court	5, 412
Pages certified for suits in court (192 cases)	3, 908
Old accounts registered	38, 137
Internal-revenue stamp-books folded, cut, tagged, and filed	33, 596
Warrants received, labeled, and filed	13, 948
Accounts consolidated (old work)	530, 390
Custom accounts re-arranged and filed numerically (old work)	15, 000
Packages of accounts labeled (old work)	5, 000
Reference cards made and filed with accounts (old work)	5, 000
Custom accounts numbered (old work)	30, 000
Internal-revenue stamp-books hauled to Winder Building and filed (old work)	552, 000

IX.—MISCELLANEOUS WORK, OTHER THAN CURRENT, PERFORMED DURING THE
FISCAL YEAR.

Bonds entered in numerical register (statistical matter)	16, 562
Coupons entered in numerical register (statistical matter)	66, 248
Bond and coupon reports transferred from old to new numerical register	577, 270
Coupons re-arranged and counted	77, 807
Mutilated coupons numbered and registered	3, 000
Boxes of coupons labeled and reboxed	578
Entries examined in numerical registers for outstanding:	
Coupons	262, 016
Interest checks	1, 980, 107
Packages of interest checks labeled	1, 420
Coupons restrapped with copper wire	13, 948, 925

X.—NUMBER AND AMOUNT OF EXCHANGED, REDEEMED, AND TRANSFERRED UNITED STATES COUPON BONDS, AND NUMBER OF ATTACHED COUPONS THAT AFTER EXAMINATION, REGISTRATION, ETC., HAVE BEEN DELIVERED TO THE DESTRUCTION COMMITTEE.

Loans.		Case numbers (inclusive.)	\$50.		\$100.		\$500.		\$1,000.		\$3,000.		\$5,000.		\$10,000.		Total number of bonds.	Total number of coupons.	Amount of bonds.
			Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.			
Act March 31, 1848.....	{ E.	1 to 60.....							225	783	24	114	13	59	1	5	263	961	\$372,000
	{ R.	1 to 459.....							6,249	61,747	231	3,547	134	2,574	25	421	6,639	68,289	7,862,000
Total									6,474	62,530	255	3,661	147	2,633	26	426	6,902	69,250	8,234,000
Act June 14, 1858	{ E.	1 to 169.....							3,810	49,780							3,810	49,780	3,810,000
	{ R.	1 to 397.....							13,596	1,440							13,596	1,440	13,596,000
	{ T.	1 to 92.....							1,578	17,051							1,578	17,051	1,578,000
Total									18,984	68,271							18,984	68,271	18,984,000
Act June 22, 1860	{ E.	1 to 45.....							735	6,641							735	6,641	735,000
	{ R.	1 to 22.....							937	653							937	653	937,000
	{ T.	1 to 7.....							59	254							59	254	59,000
Total									1,731	7,548							1,731	7,548	1,731,000
Act February 8, 1861.....	{ E.	1 to 664.....							3,851	108,739							3,851	108,739	3,851,000
	{ T.	1 to 11.....							155	4,124							155	4,124	155,000
Total									4,006	112,863							4,006	112,863	4,006,000
Act July 17 and August 5, 1861	{ E.	1 to 4285*.....	3,284	85,633	12,871	335,548	20,783	592,678	61,592	1,810,590							98,530	2,824,449	73,434,800
	{ T.	1 to —.....							1	27							1	27	1,000
Total			3,284	85,633	12,871	335,548	20,783	592,678	61,593	1,810,617							98,531	2,824,476	73,435,800

* Except one bond of \$50, withdrawn from Case No. 3241 and now on file.

X.—NUMBER AND AMOUNT OF EXCHANGED, REDEEMED, AND TRANSFERRED UNITED STATES COUPON BONDS, ETC.—Continued.

Loans.	Case numbers (inclusive.)	\$50.		\$100.		\$500.		\$1,000.		\$3,000.		\$5,000.		\$10,000.		Total number of bonds.	Total number of coupons.	Amount of bonds.
		Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.			
Act March 3, 1865:																		
Third series, consols of { E. 1 to 4638 ..		46,681	1,506,708	77,536	2,494,456	17,735	585,736	48,632	1,672,833	...	...	...	...	...	...	190,584	6,259,733	67,587,150
1867..... { R. 1 to 244 ..		13,584	429,098	24,453	770,311	9,674	308,505	17,183	544,365	...	...	...	...	...	...	64,896	2,052,279	25,144,700
1867..... { T. 1 to 21 ..		15	504	16	579	18	660	204	7,290	...	...	...	...	...	...	253	9,033	215,350
Total		60,280	1,936,310	102,007	3,265,346	27,427	894,901	66,019	2,224,488	...	...	...	...	...	...	255,733	8,321,045	92,947,200
Act March 3, 1865:																		
Fourth series, consols of { E. 1 to 1437 ..		7,204	242,555	14,563	486,867	3,673	125,706	9,556	331,800	...	...	...	...	...	...	34,996	1,189,928	13,209,000
1868..... { R. 1 to 104 ..		1,261	40,918	2,433	79,114	359	11,090	774	23,291	...	...	...	...	...	...	4,827	154,413	1,259,850
Total		8,465	283,473	16,996	565,981	4,032	136,796	10,330	355,091	...	...	...	...	...	...	39,823	1,344,341	14,468,850
Funded loan of 1881..... { E. 1 to 1897 ..		2,678	85,077	2,298	73,207	4,112	131,644	45,298	1,512,660	...	...	9	285	40	1,257	54,435	1,804,130	48,162,706
1881..... { R. 1 to 9	151	5,746	...	...	...	...	...	...	151	5,746	151,000
Total		2,678	85,077	2,298	73,207	4,112	131,644	45,449	1,518,406	...	...	9	285	40	1,257	54,586	1,809,876	48,313,700
District of Columbia, 3.65s (total). E. 1 to 616 ..		6,220	601,637	...	...	16,762	1,578,380	...	...	...	...	...	...	...	...	22,982	2,180,017	8,692,000
Funded loan of 1891 (total)..... E. 1 to 1136 ..		1,303	72,479	550	30,262	6,436	343,303	30,446	1,644,444	...	...	...	...	...	...	38,735	2,090,488	33,784,150
Funded loan of 1907..... { E. 1 to 3240 ..		6,920	772,950	13,288	1,527,792	7,523	839,336	89,196	10,002,539	...	...	...	...	...	...	116,927	13,142,617	94,632,300
1907..... { T. 1	50	5,900	...	...	...	...	...	...	50	5,900	50,000
Total		6,920	772,950	13,288	1,527,792	7,523	839,336	89,246	10,008,439	...	...	...	...	...	...	116,977	13,148,517	94,682,300

X.—NUMBER AND AMOUNT OF EXCHANGED, REDEEMED, AND TRANSFERRED UNITED STATES COUPON BONDS, ETC.—Continued.

RECAPITULATION.

Loans...	\$50.		\$100.		\$500.		\$1,000.		\$3,000.		\$5,000.		\$10,000.		Total number of bonds.	Total number of coupons.	Amount of bonds.
	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.			
Act March 31, 1848.....							6,474	62,530	255	3,661	147	2,633	26	420	6,902	69,250	\$8,234,000
Act June 14, 1858.....							18,984	68,271							18,984	68,271	18,984,000
Act June 22, 1860.....							1,731	7,548							1,731	7,548	1,731,000
Act February 8, 1861.....							4,006	112,863							4,006	112,863	4,006,000
Act July 17 and August 5, 1861.....	3,284	85,633	12,871	335,548	20,783	592,678	61,593	1,810,617							98,531	2,824,476	73,435,800
Act February 25, 1862:																	
First series.....	30,386	655,016	43,227	919,365	39,903	847,104	73,996	1,663,883							187,512	4,085,368	99,779,500
Second series.....	27,506	558,868	65,977	1,317,643	41,178	821,699	71,019	1,503,759							265,680	4,201,969	99,581,000
Third series.....	17,531	322,089	54,046	971,297	30,634	533,039	77,608	1,444,552							179,819	3,270,977	99,206,150
Fourth series.....	24,914	417,801	90,108	1,460,562	44,112	693,462	120,198	2,001,595							279,332	4,573,420	152,510,500
Act March 3, 1863.....	1,833	52,580	6,180	174,615	7,895	237,833	30,968	944,359							46,876	1,409,367	35,625,150
Act March 3, 1864 (10-40s).....	14,052	492,754	45,007	1,580,718	32,641	2,393,200	81,352	6,053,092							173,052	10,519,764	102,875,800
Act June 30, 1864.....	5,631	156,600	25,592	678,558	26,293	695,709	98,927	2,982,662							156,443	4,513,529	114,914,250
Act March 3, 1865:																	
First series, May and November.....	711	14,930	25,380	561,880	52,197	1,212,026	149,390	3,361,186							227,678	5,150,022	178,062,050
Second series, consols of 1865.....	32,357	886,065	59,922	1,636,530	46,380	1,338,052	109,044	3,280,353							247,703	7,141,000	139,844,050
Third series, consols of 1867.....	60,280	1,936,310	102,007	3,265,346	27,427	894,901	66,019	2,224,488							255,733	8,321,045	92,947,200
Fourth series, consols of 1868.....	8,465	233,473	16,996	565,961	4,032	136,796	10,330	358,091							39,823	1,344,341	14,468,850
Funded loan of 1881.....	2,678	83,077	2,208	73,207	4,112	131,644	45,449	1,518,406			9	285	40	1,257	54,586	1,809,876	48,313,700
District of Columbia, 3.65s.....	6,220	601,637			16,762	1,578,380									22,982	2,180,017	8,692,000
Funded loan of 1891.....	1,303	72,479	550	30,262	6,436	343,803	30,446	1,644,444							38,735	2,090,488	33,784,150
Funded loan of 1907.....	6,920	772,950	13,288	1,527,792	7,523	839,336	89,246	10,008,439							116,977	13,148,517	94,682,300
Total.....	244,071	7,394,262	563,449	15,099,304	408,308	13,289,162	1,146,780	41,051,138	255	3,661	156	2,918	66	1,683	2,363,085	76,842,128	1,421,687,450

REGISTER.

XI.—NUMBER AND AMOUNT OF EXCHANGED, REDEEMED, AND TRANSFERRED UNITED STATES COUPON BONDS AND NUMBER OF ATTACHED COUPONS THAT HAVE BEEN EXAMINED, REGISTERED, AND SCHEDULED IN DUPLICATE, AND ARE ON FILE JUNE 30, 1889.

Loans.	Case numbers (inclusive).	\$50.		\$100.		\$500.		\$1,000.		\$3,000.		\$5,000.		\$10,000.		Total number of bonds.	Total number of coupons.	Amount of bonds.
		Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.			
Act Mar. 31, 1848.....	{ R. T.	460 to 469 1 to 3						116 7	1 151	1		2				119 7	1 151	\$129,000 7,000
Total								123	152	1		2				126	152	136,000
Act June 14, 1858 (total) ..	R.	398 to 430						147	117							147	117	147,000
Act Feb. 8, 1861	{ R. T.	665 to 770 1 to 12						1,155 3,521	4,501 2,796							1,155 3,521	4,501 2,796	1,155,000 3,521,000
Total								4,677	7,400							4,677	7,400	4,677,000
Act July 17 and Aug. 5, 1861.	{ E. E. R. T.	3241 to 5320 1 to 2479 1 to 2100 2 to 4	1 999 920 1,462	24 5,740 3,815 1,201	3,838 22,123 3,815 5,986	5,208 10,172 11,799 2	18,467 18,458 18,846 66	11,655 18,458 18,846 18	42,233 25,239 144							1 21,700 33,365 38,093	24 88,563 23,971 44,710	50 14,692,750 23,971,500 25,417,200
Total			3,382	6,965	13,639	26,745	27,181	32,181	48,977	67,616						93,179	133,507	64,100,500
Act Feb. 25, 1862, first series.	{ R. T.	9938 to 40669 338	291	5,471	319	5,886	95 1	1,815	98	1,923						803 1	15,095	191,950 500
Total			291	5,471	319	5,886	96	1,815	98	1,923						804	15,095	192,450
Act Feb. 25, 1862, second series (total)	R.	18755 to 40670	268	4,612	629	10,561	182	3,352	167	2,898						1,246	21,423	334,300
Act Feb. 25, 1862, third series (total)	R.	30421 to 40664	333	4,747	849	12,001	306	4,353	456	6,442						1,946	27,543	711,550

Act Feb. 25, 1862, fourth series (total)	R.	39695 to 40667	146	1,963	525	6,807	113	1,532	214	3,197								998	13,499	\$330,300
Act Mar. 3, 1863.....	E.	2608 to 3118	480	1,479	1,304	4,657	1,202	4,260	3,640	15,939								6,626	26,335	4,395,400
	E. E.	1 to 1099	237		1,116		1,781		6,333									9,467		7,346,950
	R.	1 to 1017	652	581	2,133	2,074	2,736	3,461	8,184	11,791								13,705	17,907	9,797,900
Total			1,369	2,060	4,553	6,731	5,719	7,721	18,157	27,730								29,798	44,242	21,540,250
Act Mar. 3, 1864 (10-40s).	E.	5247 to 5579	279	7,123	812	20,908	1,383	70,072	2,296	117,105								4,770	215,208	3,082,650
	R.	4 to 5081	2,948	70,753	10,300	247,192	21,416	1,049,286	37,830	1,853,425								72,494	3,220,656	49,715,400
	T.	87 to 89							26	1,503								26	1,503	26,000
Total			3,227	77,876	11,112	268,100	22,799	1,119,358	40,152	1,972,033								77,290	3,437,367	52,824,050
Act June 30, 1864 (total) ..	R.	8475 to 9207	117	2,052	446	7,917	201	3,554	321	5,760								1,085	19,283	471,950
Act Mar. 3, 1865, first series, May and Nov. {	R.	10826 to 11006	5	86	117	1,981	52	876	113	1,879								287	4,822	150,950
	T.	14 to 25	1	31	1	33	2	62	99	3,115								103	3,241	100,150
Total			6	117	118	2,014	54	938	212	4,994								390	8,063	251,100
Act Mar. 3, 1865, con- sols of 1865, second series.	E.	5410 to 6857	9,357	144,437	19,549	301,042	13,408	198,566	20,429	299,189								62,743	943,234	29,555,750
	R.	305 to 44871	33,215	476,761	69,108	974,863	46,830	660,914	80,744	1,122,709								229,897	3,235,247	112,730,550
	T.	9 to 28	1	30	6	180	9	270	203	6,292								219	6,772	208,150
Total			42,573	621,228	88,663	1,276,085	60,247	859,750	101,376	1,428,190								292,859	4,185,253	142,494,450
Act Mar. 3, 1865, con- sols of 1867, 3d series. {	E.	4639 to 7200	16,391	298,740	30,416	551,035	19,249	333,181	34,230	591,295								100,286	1,774,251	47,715,650
	R.	245 to 47475	52,024	831,885	112,324	1,795,002	71,751	1,147,498	122,464	1,957,081								358,563	5,731,466	172,173,100
Total			68,415	1,130,625	142,740	2,346,037	91,000	1,480,679	156,694	2,548,376								458,849	7,505,717	219,888,750
Act Mar. 3, 1865, con- sols of 1868, fourth series.	E.	1438 to 1785	1,042	21,492	2,259	46,143	528	10,992	1,252	20,524								5,081	105,151	1,794,000
	R.	105 to 4628	5,548	103,300	17,042	300,911	8,513	150,773	14,630	259,523								46,033	814,507	20,883,100
	T.	1 to 5			5	175	1	34	1	36								7	245	2,000
Total			6,590	124,792	19,306	347,229	9,042	161,799	15,883	286,083								51,121	919,903	22,679,100
Funded loan, 1881	E.	1898 to 4340	9,929	33,465	16,316	64,884	20,527	113,824	124,554	907,835								50	800	6
	E. E.	1 to 3681	10,570		14,260		19,300		96,890									68		
	R.	1 to 2935	4,916	9,100	7,069	13,378	10,821	24,262	49,520	134,007								72,326	130,747	55,883,200
	T.	10 to 12							11	350								509	15,290	3,501,000
Total			25,415	42,565	37,645	78,262	50,648	138,086	270,975	1,042,192								348	9,740	206
Louisville and Portland Canal Company. {	Assets																			
	R.	19947 to 26886							425	610								425	610	425,000
Total									1,171	332								1,171	332	1,171,000
									1,596	942								1,596	942	1,596,000

XI.—NUMBER AND AMOUNT OF EXCHANGED, REDEEMED, AND TRANSFERRED UNITED STATES COUPON BONDS, ETC.—Continued.

Loans.	Case numbers (inclusive).	\$50.		\$100.		\$500.		\$1,000.		\$3,000.		\$5,000.		\$10,000.		Total number of bonds.	Total number of coupons.	Amount of bonds.
		Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.			
District of Columbia { E. 3-65s. { R.	617 to 989 1 to 31	2,160 123	176,140 10,605	.....	.....	5,538 569	459,916 51,106	.....	.....	.....	.....	.....	.....	.....	.....	7,698 692	636,056 61,714	2,877,000 290,650
Total .....	.....	2,283	186,748	.....	.....	6,107	511,022	.....	.....	.....	.....	.....	.....	.....	.....	8,390	697,770	3,167,650
Funded loan of 1891..... { E. { R.	1137 to 3228 1 to 395	2,427 512	82,461 6,733	3,724 1,313	111,189 17,274	5,989 2,186	195,617 29,416	40,083 10,207	1,361,005 138,862	.....	.....	.....	.....	.....	.....	52,223 14,218	1,750,272 192,285	43,571,200 11,456,900
Total .....	.....	2,939	89,194	5,037	128,463	8,175	225,033	50,290	1,499,867	.....	.....	.....	.....	.....	.....	66,441	1,942,557	55,028,150
Consols of 1907..... { E. { R. { T.	3241 to 11268 1 to 280 2 to 11	50,082 1,324 10	4,881,906 101,969 873	12,903 3,845 15	11,666,818 296,276 1,409	31,713 4,210 4	3,016,989 324,826 358	94,866 8,091 4	9,280,095 650,375 262	.....	.....	.....	.....	.....	.....	298,564 17,470 53	28,845,808 1,373,446 2,922	125,416,900 10,646,700 8,000
Total .....	.....	51,416	4,984,748	125,765	11,964,503	35,927	3,342,173	102,961	9,930,752	.....	.....	.....	.....	.....	.....	316,067	30,222,176	136,071,600

XI.—NUMBER AND AMOUNT OF EXCHANGED, REDEEMED, AND TRANSFERRED UNITED STATES COUPON BONDS, ETC.—(continued.)

RECAPITULATION.

Loans.	\$50.		\$100.		\$500.		\$1,000.		\$3,000.		\$5,000.		\$10,000.		Total number of bonds.	Total number of coupons.	Amount of bonds.
	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.			
Act March 31, 1848.....							123	152	1		2				126	152	\$136,000
Act June 14, 1858.....							147	117							147	117	147,000
Act February 8, 1861.....							4,677	7,400							4,677	7,400	4,677,000
Act July 17 and August 5, 1861.....	3,382	6,965	13,639	26,745	27,181	32,181	48,977	67,616							93,179	133,507	61,100,500
Act February 25, 1862:																	
First series.....	291	5,471	319	5,886	96	1,815	98	1,923							804	15,095	192,450
Second series.....	268	4,612	629	10,561	182	3,352	167	2,898							1,246	21,423	334,300
Third series.....	333	4,747	849	12,001	308	4,353	456	6,442							1,946	27,543	711,550
Fourth series.....	146	1,963	525	6,807	113	1,532	214	3,197							998	13,499	330,330
Act March 3, 1863.....	1,369	2,060	4,553	6,731	5,719	7,721	18,157	27,730							29,798	44,242	21,540,250
Act March 3, 1864, 10-40s.....	3,227	77,876	11,112	268,100	22,799	1,119,358	40,152	1,972,033							77,290	3,437,367	52,824,050
Act June 30, 1864.....	117	2,052	446	7,917	201	3,554	321	5,760							1,085	19,283	471,950
Act March 3, 1865:																	
First series, May and November.....	6	117	118	2,014	54	938	212	4,994							390	8,063	251,100
Second series, consols 1865.....	42,573	621,228	88,663	1,276,085	60,247	859,750	101,376	1,428,190							292,859	4,185,253	142,494,450
Third series, consols 1867.....	68,415	1,130,625	142,740	2,346,037	91,000	1,480,679	156,694	2,548,376							458,849	7,505,717	219,828,750
Fourth series, consols 1868.....	6,890	124,972	19,306	347,229	9,042	161,799	15,883	286,083							51,121	919,903	22,679,100
Funded loan of 1881.....	25,415	42,565	37,645	78,262	50,648	138,086	270,975	1,042,192			348	9,740	206	6,068	385,237	1,316,913	305,134,250
Louisville and Portland Canal Com- pany.....							1,596	942							1,596	942	1,596,000
Funded loan of 1891.....	2,939	89,194	5,037	128,463	8,175	225,033	50,290	1,499,867							66,441	1,942,557	55,028,150
Consols of 1907.....	51,416	4,984,748	125,763	11,964,503	35,927	3,342,173	102,961	9,930,752							316,067	30,222,176	136,071,600
District of Columbia 3-65s.....	2,283	186,748			6,107	511,022									8,390	697,770	3,167,650
Total.....	209,070	7,285,763	451,344	16,487,341	317,799	7,893,346	813,476	18,836,664	1		350	9,740	206	6,068	1,792,240	30,518,922	1,031,776,400

REGISTER.

XII.—CONSOLIDATED RECAPITULATION SHOWING TOTAL NUMBER AND AMOUNT OF EXCHANGED, REDEEMED, AND TRANSFERRED UNITED STATES COUPON BONDS, WITH NUMBER OF COUPONS ATTACHED, RECEIVED TO JUNE 30, 1889.

Loans.	Case numbers (inclusive).	\$50.		\$100.		\$500.		\$1,000.		\$3,000.		\$5,000.		\$10,000.		Total number of bonds.	Total number of coupons.	Amount of bonds.
		Number of bonds.	Number of cou- pons.	Number of bonds.	Number of cou- pons.	Number of bonds.	Number of cou- pons.	Number of bonds.	Number of cou- pons.	Number of bonds.	Number of cou- pons.	Number of bonds.	Number of cou- pons.	Number of bonds.	Number of cou- pons.			
Act March 31, 1848	E. 1 to 40	60						225	783	24	114	13	59	1	5	263	961	\$372,000
	R. 1 to 69							6,365	61,748	232	3,547	136	2,574	25	421	6,758	68,290	7,991,000
	T. 1 to 3	3						7	151							7	151	7,000
	E. 1 to 169							3,810	49,780							3,810	49,780	3,810,000
Act June 14, 1858	R. 1 to 430							13,743	1,557							13,743	1,557	13,743,000
	T. 1 to 92							1,578	17,051							1,578	17,051	1,578,000
	E. 1 to 45							735	6,641							735	6,641	735,000
	R. 1 to 22							937	653							937	653	937,000
Act June 22, 1860	T. 1 to 7							59	254							59	254	59,000
	E. 1 to 770							5,006	113,330							5,006	113,330	5,006,000
	R. 1 to 611							3,521	2,796							3,521	2,796	3,521,000
	T. 1 to 12							156	4,137							156	4,137	156,000
Act February 8, 1861	E. 1 to 5320	4,284	91,397	16,709	357,071	25,991	611,145	73,247	1,852,823							120,231	2,913,036	88,127,600
	R. 1 to 2100	1,462	1,201	5,986	4,622	11,799	13,648	18,846	25,239							38,093	44,710	25,417,200
	T. 1 to 4							19	171							21	237	20,000
	E. E. 1 to 2479	920		3,815		10,172		18,458								33,365		23,971,500
Act February 25, 1862, first series.	E. 2 to 3514	3,552	109,593	4,342	132,580	3,940	126,694	13,894	455,372							25,728	823,639	16,475,800
	R. 1 to 40669	26,079	522,088	38,063	761,813	35,829	716,420	59,450	1,189,019							159,421	3,189,340	82,474,750
	T. 1 to 343	1,016	28,806	1,141	30,858	230	6,405	750	21,415							3,167	87,484	1,031,400
	E. 2 to 3632	2,924	91,450	5,917	181,453	3,997	129,698	12,552	412,741							25,390	815,342	15,288,400
Act February 25, 1862, second series.	R. 1 to 40670	23,891	445,726	58,595	1,090,190	37,090	687,759	57,823	1,070,787							177,399	3,294,462	83,422,050
	T. 1 to 349	959	26,304	2,094	56,561	273	7,594	811	23,129							4,137	113,588	1,204,850
	E. 2 to 3739	2,134	62,170	5,457	156,597	2,283	73,144	11,762	385,407							21,636	677,318	13,555,900
	R. 1 to 40664	15,139	248,512	47,845	784,323	28,544	461,037	65,838	1,052,721							157,366	2,546,593	85,651,450
Act February 25, 1862, third series.	T. 2 to 346	591	16,154	1,593	42,378	115	3,211	464	12,866							2,763	74,609	710,350
	E. 1 to 40665	3,913	103,913	12,445	316,285	4,781	138,987	18,865	592,383							40,004	1,151,568	22,695,650
	R. 1 to 40667	20,279	292,142	75,634	1,083,174	39,175	548,577	100,531	1,383,090							235,619	3,306,983	128,695,850
	T. 3 to 351	868	23,709	2,554	67,910	269	7,430	1,016	29,319							4,707	128,368	1,449,300
Act March 3, 1863	E. 1 to 3118	2,313	54,059	7,484	179,272	9,097	242,093	34,608	960,298							53,502	1,435,722	40,020,550
	E. E. 1 to 1099	237		1,116		1,781		6,333								9,467		7,346,950
	R. 1 to 1017	652	581	2,133	2,074	2,736	3,461	8,184	11,791							13,705	17,907	9,797,900
	E. 1 to 5579	14,301	498,833	45,629	1,594,853	32,933	2,383,008	81,482	6,014,037							174,345	10,490,731	103,226,450
Act March 3, 1864, (10-40s.)	R. 1 to 5081	2,956	71,049	10,401	250,939	22,212	1,108,988	38,923	1,935,397							74,492	3,366,373	51,216,900
	T. 1 to 89	22	748	89	3,026	295	20,562	1,099	75,691							1,505	100,027	1,256,500

Act June 30, 1864	E.	1 to	3153	2,685	94,205	11,291	380,846	10,257	354,090	58,741	2,137,938						82,974	2,967,079	\$65,132,850	
	R.	1 to	9207	3,063	64,447	14,747	305,629	16,147	342,325	40,264	812,661						74,221	1,555,062	49,965,350	
	T.	1 to	24					90	2,818	243	7,823						333	10,671	288,000	
Act March 3, 1865, first series, May and November.	E.	1 to	2930	83	2,602	6,742	202,262	17,017	589,263	43,381	1,502,017						67,223	2,296,144	52,567,850	
	R.	1 to	11006	633	12,414	18,753	361,538	35,150	620,689	105,949	1,854,942						160,485	2,849,583	125,430,950	
	T.	1 to	25	1	31	3	94	84	3,012	272	9,221						360	12,358	314,350	
Act March 3, 1865, second series, consols of 1865.	E.	1 to	6357	28,182	663,733	54,307	1,255,302	37,932	943,364	90,540	2,524,082						211,021	5,386,481	116,375,800	
	R.	1 to	44871	46,744	843,432	94,268	1,657,019	68,619	1,253,932	119,448	2,170,608						329,079	5,924,991	165,521,500	
	T.	1 to	2	4	128	10	294	16	506	432	13,853						462	14,781	441,200	
Act March 3, 1865, third series, con- sols of 1867.	E.	1 to	7200	63,072	1,805,448	107,952	3,045,491	36,984	918,917	82,862	2,261,128						290,870	8,033,984	115,302,800	
	R.	1 to	47475	65,605	1,260,983	136,779	2,565,313	81,425	1,456,003	139,047	2,501,446						423,459	7,783,745	197,317,800	
	T.	1 to	21	15	504	16	579	18	660	204	7,290						253	9,033	215,350	
Act March 3, 1865, fourth series, consols of 1868.	E.	1 to	1785	8,246	264,047	16,822	533,010	4,201	136,098	10,808	361,324						40,077	1,295,079	15,003,000	
	R.	1 to	4628	7,109	144,218	19,475	380,025	8,872	161,863	15,404	282,814						50,860	968,920	22,142,950	
	T.	1 to	5			5	175	1	34	1	86						7	245	2,000	
Funded loan of 1881	E.	1 to	4840	12,607	118,542	18,614	138,091	24,639	245,468	169,852	2,420,495		59	1,085	46	1,325	225,817	2,925,006	185,418,250	
	E. E.	1 to	3681	10,570		14,260		19,300		96,890							141,020		108,494,500	
	R.	1 to	2955	4,916	9,100	7,069	13,378	10,821	24,262	49,520	134,007						72,316	180,747	55,883,200	
	T.	1 to	12							162	6,096			98	8,940	200	6,000	660	21,036	3,652,000
Louisville and Portland Canal Company.	Assets									425	610						425	610	425,000	
	R.	19947 to 26886								1,171	332						1,171	332	1,171,000	
District of Colum- bia 3.65s.	E.	1 to	989	8,380	777,777			22,300	2,038,296								30,680	2,816,073	11,569,000	
	R.	1 to	31	123	10,608			569	51,106								692	61,714	290,650	
Funded loan of 1891	E.	1 to	3228	3,730	154,940	4,274	141,451	12,425	538,920	70,529	3,005,449						90,958	3,840,760	77,355,400	
	R.	1 to	395	512	6,733	1,313	17,274	2,186	29,416	10,207	138,862						14,218	192,285	11,456,900	
Consols of 1907....	E.	1 to	11268	57,002	5,654,856	135,191	13,194,610	39,236	3,856,325	184,062	19,282,634						415,491	41,988,425	220,049,200	
	R.	1 to	230	1,324	101,969	3,845	296,276	4,210	324,826	8,091	650,375						17,470	1,373,446	10,646,700	
	T.	1 to	11	10	873	15	1,409	4	358	54	6,182						83	8,822	58,000	
Total				453,141	14,680,025	1,014,793	31,586,645	726,107	2,182,508	1,960,256	59,887,802	256	3,66	506	12658	272	7,751	4,155,331	127,361,050	2,453,463,850

R.—Redemptions, i. e., paid at maturity or under "calls."

E.—Exchanges, i. e., conversions into registered stock.

E. E.—Exchange extensions, i. e., conversions into registered stock at a lower rate of interest.

T.—Transfers, i. e., exchange of a perfect for a mutilated bond, or of a large denomination for smaller ones or vice versa.

XIII.—EXCHANGED, REDEEMED, AND TRANSFERRED UNITED STATES COUPON BONDS, AFTER HAVING BEEN ENTERED IN THE NUMERICAL REGISTER, RETURNED TO AND NOW ON FILE IN THE LOAN DIVISION.

Loans.	Case numbers (inclusive).	Number of bonds.	Number of coupons.	Amount.
Act April 15, 1842	{ R. 1 to 365 E. 1 to 229	{ 2,315	{	\$1,773,000
Act September 9, 1850 (Texan indemnity)	{ R. 1 to 138 R. 1 to 263	{ 4,826 3,108	{ 33,153 13,763	1,558,000 4,826,000
Act March 2, 1861 (Oregon war debt)	{ R. 1 to 263 T. 1 to 124	{ 3,108 1,312	{ 13,763 16,945	1,086,900 450,500
Total		11,561	63,861	9,694,400

XIV.—UNITED STATES COUPON BONDS BECOMING STATISTICAL REDEMPTIONS, AND AFTER HAVING BEEN ENTERED IN THE NUMERICAL REGISTERS DELIVERED TO THE DESTRUCTION COMMITTEE BY THE LOAN DIVISION.

Loans.	Case numbers (inclusive).	Number of bonds.	Amount.
Act April 15, 1842	S. R. 1	98	\$128,000
Act June 30, 1864	S. R. 1	1,000	100,000
Act March 3, 1865:			
First series, May and November	S. R. 1	450	450,000
Third series, consols of 1867	S. R. 1 to 2	4,495	4,487,850
Fourth series, consols of 1868	S. R. 1	1,174	262,150
Total		7,217	5,428,000

S. R.—Statistical redemptions; i. e., retired before issue.

XV.—UNITED STATES INTEREST-BEARING NOTES AND CERTIFICATES ISSUED, REDEEMED, AND OUTSTANDING TO JUNE 30, 1889.

Issues.	Lot-number.	Report num- ber.	Denominations.								Amount.
			\$10.	\$20.	\$50.	\$100.	\$500.	\$1,000.	\$5,000.	\$10,000.	
Seven-thirty Treasury notes,* act July 17, 1861, 7.3 per cent:											
Dated August 19, 1861.....					71,641	90,000	24,200	22,922	1,089		\$53,049,050.00
Dated October 1, 1861.....					82,365	103,075	46,391	37,998	1,871		84,974,250.00
Dated October 1, 1861, issued on war-rants.....					527	1,066	1,117	1,380			2,071,450.00
Total issue.....					154,533	194,141	71,708	62,300	2,960		140,094,750.00
Redeemed.....		11228 to 263693			154,487	194,101	71,703	62,298	2,960		140,083,950.00
Outstanding.....					46	40	5	2			10,800.00
Seven-thirty Treasury notes, act June 30, 1864 (first series), 7.3 per cent.:											
Printed.....					639,000	617,000	189,076	143,048	6,244		362,456,000.00
Not issued.....					249,953	49,796	15,075	22,261	1,995		57,250,750.00
Destroyed, having been received in exchange for other denominations.....					389,047	567,204	174,001	120,787	4,249		305,205,250.00
						5	23	10	5		47,000.00
Burned with captured train during war.....					389,047	567,199	173,978	120,777	4,244		305,158,250.00
					10	30	13	10			20,000.00
Canceled.....					389,037	507,169	173,965	120,767	4,244		305,138,250.00
					25,085	1,130	2,299	2,239	78		5,145,750.00
Issue direct.....					363,952	566,039	171,666	118,528	4,166		299,892,500.00
Redeemed.....		19741 to 267581			363,671	565,813	171,649	118,523	4,166		299,942,350.00
Outstanding.....					281	226	17	5			50,150.00

*Of these notes \$45,000 not issued, but destroyed as statistical, and \$50,000 an exchange of one hundred \$500 notes for ten of \$5,000, the real issue and redemption being \$95,000 less than the apparent.

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XV.—UNITED STATES INTEREST-BEARING NOTES AND CERTIFICATES ISSUED, REDEEMED, AND OUTSTANDING TO JUNE 30, 1889—Continued.

Issues.	Lot number.	Report number.	Denominations.									Amount.
			\$10.	\$20.	\$50.	\$100.	\$500.	\$1,000.	\$5,000.	\$10,000.	Irregular.	
Seven-thirty Treasury notes, act March 3, 1865 (second series), 7.3 per cent.:												
Printed					186,251	339,773	175,800	180,272	4,090			\$331,911,850.00
Destroyed, having been received in exchange for other denominations.					3,325	1,546	118	307	45			911,850.00
Issue direct					182,926	338,227	175,682	179,965	4,045			331,000,000.00
Redeemed	19248 to 268725				182,668	338,100½	175,654	179,962	4,045			330,967,450.00
Outstanding					58	126½	28	3				32,550.00
Seven-thirty Treasury notes, act March 3, 1865 (third-series), 7.3 per cent.:												
Printed					359,492	479,079	108,655	71,889	1,684			200,519,000.00
Destroyed, having been received in exchange for other denominations.					16,172	6,999	1	10				1,519,000.00
Issue direct					343,320	472,080	108,654	71,879	1,684			199,000,000.00
Redeemed	19248 to 268613				343,097	471,853½	108,642	71,871	1,684			198,952,200.00
Outstanding					223	226½	12	8				47,800.00
Certificates of indebtedness, acts March 1, 17, 1862, March 3, 1863, 6 per cent.:												
First issue.								153,662	69,268		*13	501,593,241.65
Canceled.									600			3,000,000.00
Second issue.								153,662	68,668		*13	498,593,241.65
								15,145	9,603			63,160,000.00
Total issue direct.								168,807	78,271		*13	561,753,241.65
Redeemed	11124 to 27560							168,803	78,271		*13	561,749,241.65
Outstanding								4				4,000.00
One-year Treasury notes, act March 3, 1863, 5 per cent.:												
Issue			620,000	822,000	164,800	136,400						44,520,000.00
Redeemed and destroyed.	1 to 278		619,450½	821,205	164,668	136,334						44,485,405.00
Outstanding			549½	795	132	66						34,595.00

FR 89-42	Less unknown denominations re- deemed, and lost or stolen before reaching the Register's office.....											90.00
												34,505.00
	Two-year Treasury notes, act March 3, 1863 (issued without coupons), 5 per cent.:											
	Issue.....			136,000	96,800							16,480,000.00
	Redeemed and destroyed.....	1 to 197		135,876	96,777							16,471,500.00
	Outstanding.....			124	23							8,500.00
	Two-year Treasury notes, act March 3, 1863 (issued with coupons), 5 per cent.:											
	Issue.....			118,112	144,844	80,604	89,308					150,000,000.00
	Redeemed and destroyed.....	1 to 309		118,072	144,763	80,601	89,229					149,969,400.00
	Outstanding.....			40	81	3	19					30,600.00
	Less unknown denominations re- deemed and lost or stolen before reaching the Register's office.....											10,500.00
												20,100.00
	Three-year compound-interest notes, act March 3, 1863, 6 per cent.:											
	Issue.....		87,536	54,960	39,444	20,852						17,993,760.00
	Destroyed statistically.....		2,596	14,780	268	4,404						2,993,760.00
	Issue direct.....		84,940	40,180	39,176	16,448						15,000,000.00
	Redeemed and destroyed.....	1 to 623	84,756	40,116	39,114	16,439						14,984,260.00
	Outstanding.....		184	64	62	9						15,740.00
	Three-year compound-interest notes, act June 30, 1864, 6 per cent.:											
	Issue.....		2,240,984	1,506,292	1,161,520	411,500	114,840	39,420				248,601,680.00
	Destroyed statistically.....		16,984	8,692	4,320	700	40	20				669,680.00
	Lost in wreck of steam-ship <i>Golden Rule</i> , May 30, 1865.....		2,224,000	1,497,600	1,157,200	410,800	114,800	39,400				247,932,000.00
								1,000				1,000,000.00
	Issue direct.....		2,224,000	1,497,600	1,157,200	410,800	114,800	38,400				246,932,000.00
	Redeemed and destroyed.....	1 to 624	2,221,763	1,495,676	1,155,877	410,507	114,782	38,395				246,761,700.00
	Outstanding.....		2,237	1,924	1,523	293	18	5				170,300.00

* Aggregating \$1,591,241.65.

XV.—UNITED STATES INTEREST-BEARING NOTES AND CERTIFICATES ISSUED, REDEEMED, AND OUTSTANDING TO JUNE 30, 1889—Continued.

Issues.	Lot number.	Report number.	Denominations.								Irregular.	Amount.
			\$10.	\$20.	\$50.	\$100.	\$500.	\$1,000.	\$5,000.	\$10,000.		
Gold certificates, act March 3, 1863 (old issue), no interest:												
Issue				48,000		116,449	18,000	60,000	64,600	2,500		\$429,604,900.00
Redeemed	1 to 524	26008 to 269616		47,986		116,397	17,999	59,993	64,600	2,500		429,591,920.00
Outstanding				14		52	1	7				12,980.00
General award:												
Issue												33,000,580.46
Redeemed												33,000,580.46
Gold certificates, act March 3, 1863 (series 1870), no interest.												
Issue							36,000	47,500	21,000	20,000		370,500,000.00
Redeemed	1 to 167	26008 to 269616					35,985	47,479	20,997	19,996		370,416,500.00
Outstanding							15	21	3	4		83,500.00
Gold certificates, act March 3, 1863 (series 1871), no interest:												
Issue						50,000						5,000,000.00
Redeemed	1 to 91	26008 to 268726				49,954						4,995,400.00
Outstanding						46						4,600.00
Gold certificates, act March 3, 1863 (series 1875), no interest:												
Issue						35,894	11,688	14,381	5,977	8,933		143,029,400.00
Redeemed		26758 to 269616				35,779	11,668	14,344	5,972	8,922		142,835,900.00
Outstanding						115	20	37	5	11		193,500.00
Certificates, acts March 2, 1867, and July 25, 1868, 3 per cent.:												
Issue									5,831	5,600		85,155,000.00
Redeemed		23326 to 26043							5,830	5,600		85,150,000.00
Outstanding									1			5,000.00

Refunding certificates, act February 26, 1879, 4 per cent.:											
Payable to order:											
Issue			5,850								58,500.00
Redeemed			5,808								58,080.00
Outstanding			42								420.00
Refunding certificates, act February 26, 1879, 4 per cent.:											
Payable to bearer:											
Issue			3,995,425								39,954,250.00
Redeemed	1 to 10102	27590 to 269612	3,983,483								39,834,830.00
Outstanding			11,942								119,420.00

XV.—UNITED STATES INTEREST-BEARING NOTES AND CERTIFICATES ISSUED, ETC.—
Continued.

RECAPITULATION.

Loans.	Issue.	Redeemed.	Out-standing.	Total out-standing.
7.30 Treasury notes:				
Act July 17, 1861	\$140,094,750.00	\$140,083,950.00	\$10,890	} \$141,300
Act June 30, 1864, first series	299,992,500.00	299,942,550.00	50,150	
Act March 3, 1865, second series	331,000,000.00	330,967,450.00	32,550	
Act March 3, 1865, third series	199,000,000.00	198,952,200.00	47,800	
	970,087,250.00	969,945,950.00	141,300	
Certificates of indebtedness, acts March 17, 1862, and March 3, 1863	561,753,241.65	561,749,241.65	4,000	4,000
One-year Treasury notes, act March 3, 1863 ..	44,520,000.00	44,485,495.00	34,505	34,505
Two-year Treasury notes, act March 3, 1863:				
Without coupons	16,480,000.00	16,471,500.00	8,500	} 28,600
With coupons	150,000,000.00	149,979,900.00	20,100	
	166,480,000.00	166,451,400.00	28,600	
Three-year compound interest notes:				
Act March 3, 1863	15,000,000.00	14,984,260.00	15,740	} 186,040
Act June 30, 1864	246,932,000.00	246,761,700.00	170,300	
	261,932,000.00	261,745,960.00	186,040	
Gold certificates, act March 3, 1863:				
Old issue	429,604,900.00	429,591,920.00	12,980	} 294,580
Geneva award	33,000,580.46	33,000,580.46		
Series 1870	370,500,000.00	370,416,500.00	83,500	
Series 1871	5,000,000.00	4,995,400.00	4,600	
Series 1875	143,029,400.00	142,835,900.00	193,500	
	981,134,880.46	980,840,300.46	294,580	
3 per cent. certificates, acts March 2, 1867, and July 25, 1868	85,155,000.00	85,150,000.00	5,000	5,000
Refunding certificates, act February 26, 1879:				
Payable to order	58,500.00	58,080.00	420	} 119,840
Payable to bearer	39,954,250.00	39,834,820.00	119,420	
	40,012,750.00	39,892,910.00	119,840	813,865

NOTE.—The Register's Office is the last to receive the redeemed securities of the Government, and therefore the amounts reported as "redeemed" will be less than the actual redemptions by the amount *in transitu*, and the amounts reported as "outstanding" correspondingly increased.

RECEIPTS AND EXPENDITURES.

STATEMENT OF THE RECEIPTS OF THE UNITED STATES FOR THE FISCAL YEAR ENDING JUNE 30, 1889.

From Customs.

	Tonnage.	Duties on imports.	Total.
Brought forward.....			
W. G. Clarke, collector, Mobile, Ala.....	\$3, 869.46	\$12, 291.87	\$16, 161.33
A. K. Delaney, collector, Alaska, Alaska.....	96.54	4, 391.45	4, 487.99
W. G. Morris, late collector, Alaska, Alaska.....		549.37	549.37
Thomas Cutler, late collector, Humboldt, Cal.....	134.14	1, 054.65	1, 188.79
T. J. Arnold, collector, San Diego, Cal.....	6, 158.51	113, 847.50	120, 006.01
J. S. Hager, late collector, San Francisco, Cal.....	41, 474.99	8, 793, 697.48	8, 835, 172.47
T. G. Phelps, collector, San Francisco, Cal.....	3, 709.98	874, 234.56	877, 944.54
George Hinds, collector, Wilmington, Cal.....	5, 426.28	116, 579.94	122, 006.22
J. H. P. Voorhies, collector, Denver, Colo.....		73, 322.95	73, 322.95
W. Goddard, collector, Fairfield, Conn.....	28.83	26, 143.56	26, 172.39
C. C. Hubbard, collector, Hartford, Conn.....		236, 878.91	236, 878.91
J. C. Byxbee, collector, New Haven, Conn.....	251.31	91, 281.46	91, 532.77
W. M. Stark, collector, New London, Conn.....	96.21	13, 874.48	13, 970.69
H. A. Hull, collector, Stonington, Conn.....	11.52	1, 399.78	1, 411.30
H. P. Pickels, late collector, Delaware, Del.....		209.25	209.25
H. M. Barlow, collector, Delaware, Del.....	10.95	10, 947.75	10, 958.70
R. L. Copley, late collector, District of Columbia.....	84.54	59, 791.57	59, 876.11
Charles Dodge, collector, District of Columbia.....	5.25	2, 838.30	2, 843.55
J. E. Grady, collector, Apalachicola, Fla.....	961.56	50.23	1, 011.79
W. A. Mahoney, collector, Fernandina, Fla.....	588.22	1, 608.20	2, 196.42
J. V. Harris, collector, Key West, Fla.....	1, 048.20	775, 416.21	776, 464.41
S. A. Moreno, collector, Pensacola, Fla.....	20, 019.09	1, 562.47	21, 581.56
F. C. Sollee, acting collector, St. John's, Fla.....	11.55	4, 640.17	4, 651.72
C. K. Bisbee, collector, St. John's, Fla.....	73.89	29, 950.72	30, 024.61
J. F. McDonnell, collector, St. Mark's, Fla.....	28.51		28.51
F. B. Genovar, collector, St. Augustine, Fla.....	2.61		2.61
T. K. Spencer, collector, Tampa, Fla.....		169, 503.53	169, 503.53
A. M. Wallace, collector, Atlanta, Ga.....		18, 757.67	18, 757.67
J. F. Wheaton, collector, Savannah, Ga.....	7, 175.25	47, 000.60	54, 175.85
J. E. Dart, collector, Brunswick, Ga.....	5, 669.13	544.45	6, 213.58
E. A. McWhorter, collector, St. Mary's, Ga.....	110.01		110.01
A. F. Seeburger, collector, Chicago, Ill.....		4, 966, 206.02	4, 966, 206.02
R. Brand, collector, Galena, Ill.....		2.43	2.48
J. B. Cox, collector, Evansville, Ind.....		4, 416.08	4, 416.08
A. M. Kuhn, collector, Indianapolis, Ind.....		116, 349.70	116, 349.70
O. McLaughlin, collector, Dubuque, Iowa.....		2, 845.65	2, 845.65
J. T. Gatright, collector, Louisville, Ky.....	1, 592.75	432, 644.85	434, 237.60
B. F. Jonas, collector, New Orleans, La.....	39, 436.22	2, 765, 400.67	2, 804, 836.89
W. T. Carrington, collector, Teche, La.....	4.74	236.00	240.74
C. W. Roberts, collector, Bangor, Me.....	228.21	87, 563.89	87, 792.10
F. B. Torrey, late collector, Bath, Me.....	13.08	58, 951.21	58, 964.29
J. W. Wakefield, collector, Bath, Me.....	5.76	13, 778.87	13, 784.63
J. P. Donworth, late collector, Aroostook, Me.....		17, 301.99	17, 301.99
L. S. Strickland, acting collector, Aroostook, Me.....		4, 022.77	4, 022.77
A. A. Burleigh, collector, Aroostook, Me.....		2, 366.51	2, 366.51
E. Cushing, late collector, Belfast, Me.....	101.58	967.56	1, 069.14
J. S. Conant, acting collector, Belfast, Me.....	31.05		31.05
George B. Ferguson, collector, Belfast, Me.....	22.98	46.00	68.98
C. A. Spofford, collector, Castine, Me.....	1.47	8.53	10.00
E. Redman, collector, Frenchman's Bay, Me.....	15.54	785.18	800.72
J. F. Lynch, collector, Machias, Me.....	28.80	179.71	208.51
S. D. Leavett, collector, Passamaquoddy, Me.....	600.00	64, 912.00	65, 512.00
S. J. Anderson, collector, Portland, etc., Me.....	5, 737.77	201, 695.90	207, 433.67
J. E. Moore, collector, Waldoborough, Me.....	728.58	178.93	907.51
R. T. Rundlett, collector, Wiscasset, Me.....	25.71	45.57	71.28
L. Saltonstall, collector, Boston, Mass.....	44, 650.05	20, 815, 230.37	20, 859, 880.42
Van Buren Chase, collector, Barnstable, Mass.....	125.28	304.68	429.96
S. P. Coffin, collector, Edgartown, Mass.....	264.09	7.20	271.29
J. Brady, Jr., collector, Fall River, Mass.....	49.92	107, 674.06	107, 723.98
Carried forward.....	190, 710.11	41, 146, 491.46	41, 337, 201.57

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

From Customs—Continued.

	Tonnage.	Duties on imports.	Total.
Brought forward.....	\$190,710.11	\$41,145,491.46	\$41,337,201.57
D. S. Presson, collector, Gloucester, Mass.....	973.60	11,542.16	12,515.76
F. E. Pedrick, collector, Marblehead, Mass.....	101.34	6,644.40	6,745.74
W. Howland, collector, New Bedford, Mass.....	189.72	90,793.43	90,983.15
G. W. Jackman, collector, Newburyport, Mass.....	68.76	2,401.84	2,470.60
P. Cobb, collector, Plymouth, Mass.....	19.26	100,529.54	100,548.80
R. F. Dodge, collector, Salem and Beverly, Mass.....	333.38	6,494.17	6,827.55
J. B. Groome, collector, Baltimore, Md.....	19,276.22	2,863,416.80	2,882,693.02
D. S. Campan, collector, Detroit, Mich.....	61.47	443,861.89	443,923.36
C. A. Ward, late collector, Huron, Mich.....		61,612.38	61,612.38
H. Geer, collector, Huron, Mich.....	17.97	4,152.65	4,170.62
A. F. Schafer, collector, Grand Rapids, Mich.....		13,849.93	13,849.93
C. H. Call, collector, Superior, Mich.....		5,838.04	5,838.04
H. D. Moore, collector, Duluth, Minn.....	35.10	5,220.91	5,256.01
A. Guemon, late collector, Minnesota, Minn.....	20.00	125,669.18	125,689.18
J. Farrington, acting collector, Minnesota, Minn.....		68,437.65	68,437.65
C. G. Edwards, collector, Minnesota, Minn.....		26,070.00	26,070.00
T. M. Favre, collector, Pearl River, Miss.....	6,534.80	62.40	6,597.20
T. A. Cummings, collector, Montana and Idaho.....		181.76	181.76
James Burns, collector, Kansas City, Mo.....	.05	163,617.65	163,617.70
J. V. Linde, collector, St. Joseph, Mo.....		82,762.47	82,762.47
R. D. Lancaster, late collector, St. Louis, Mo.....		963,940.43	963,940.43
J. A. Churchill, collector, St. Louis, Mo.....		216,561.51	216,561.51
R. C. Jordan, collector, Omaha, Nebr.....		68,238.92	68,238.92
F. M. Porch, collector, Bridgeton, N. J.....	94.92	.72	95.64
H. Lenox, collector, Burlington, N. J.....		15.75	15.75
James Tilton, collector, Great Egg Harbor, N. J.....	1.05	21.64	22.69
E. H. Reynolds, collector, Newark, N. J.....	368.97	1,104.68	1,473.65
O. Kelly, collector, Perth Amboy, N. J.....	883.59	57,250.45	58,134.04
A. A. Hanscom, collector, Portsmouth, N. H.....	227.10	12,227.25	12,454.35
A. D. Cole, collector, Albany, N. Y.....		151,672.13	151,672.13
A. D. Bissell, collector, Buffalo Creek, N. Y.....		920,783.33	920,783.33
H. E. Morse, collector, Cape Vincent, N. Y.....	27.33	66,348.96	66,376.29
W. Reed, collector, Champlain, N. Y.....	2,397.32	314,749.57	317,146.89
J. Madagan, collector, Dunkirk, N. Y.....		1,252.63	1,252.63
J. W. Martin, collector, Genesee, N. Y.....	184.20	282,551.92	282,736.12
D. Magone, late collector, New York, N. Y.....	151,825.31	126,781,002.50	126,932,827.81
J. B. Erhardt, collector, New York, N. Y.....	31,081.62	20,128,380.47	20,159,462.09
O. W. Cutler, collector, Niagara, N. Y.....		418,511.64	418,511.64
T. L. Harrison, collector, Oswegatchie, N. Y.....	127.59	250,256.06	250,383.65
I. B. Poucher, collector, Oswego, N. Y.....	997.98	530,040.38	531,038.36
J. A. Richardson, late collector, Pamlico, N. C.....	3.12	85.88	89.00
H. B. Lane, collector, Pamlico, N. C.....	21.84	2,365.38	2,387.22
C. H. Robinson, collector, Wilmington, N. C.....	2,782.83	25,863.16	28,646.99
W. T. Howland, collector, Beaufort, N. C.....	2.37	3.84	6.21
W. Caldwell, collector, Cincinnati, Ohio.....		1,189,094.74	1,189,094.74
W. J. McKinnie, collector, Cuyahoga, Ohio.....	256.47	279,369.97	279,626.44
F. E. Hayden, collector, Columbus, Ohio.....		4,693.08	4,693.08
J. J. Finch, collector, Sandusky, Ohio.....		5,515.12	5,515.12
W. H. McLyman, collector, Miami, Ohio.....	13.20	38,032.69	38,045.89
J. Hobson, collector, Oregon, Oregon.....	1,502.16	39,643.57	41,145.73
H. Abraham, collector, Willamette, Oregon.....	1,798.94	616,560.46	618,359.40
J. Priest, collector, Yaquina, Oregon.....		59,751.84	59,751.84
R. H. Arbuckle, collector, Erie, Pa.....	13.20	12,369.04	12,382.24
J. Cadwalader, collector, Philadelphia, Pa.....	41,432.14	22,306,725.43	22,348,157.57
D. O. Barr, collector, Pittsburgh, Pa.....		304,170.55	304,170.55
J. H. Cozzens, collector, Newport, R. I.....	118.77	2,700.43	2,819.20
J. McWilliams, collector, Providence, R. I.....	448.98	288,128.54	288,577.52
W. H. Richardson, collector, Beaufort, S. C.....	1,433.43	462.50	1,895.93
T. D. Jervay, collector, Charleston, S. C.....	3,438.92	30,860.22	34,299.14
J. S. Gillespie, collector, Chattanooga, Tenn.....		4,960.22	4,960.22
T. F. Tobin, collector, Memphis, Tenn.....		71,415.37	71,415.37
J. J. Cocke, collector, Brazos, Tex.....	16.86	48,342.67	48,359.53
C. F. Bailey, collector, Corpus Christi, Tex.....		19,506.55	19,506.55
C. C. Sweeney, collector, Galveston, Tex.....	4,550.85	149,074.04	153,624.89
J. Magoffin, collector, Paso del Norte, Tex.....		70,892.37	70,892.37
A. L. Threlkeld, late collector, Saluria, Tex.....		18,558.89	18,558.89
R. E. Moffet, acting collector, Saluria, Tex.....		8,151.91	8,151.91
E. D. Linn, collector, Saluria, Tex.....		54,173.35	54,173.35
B. B. Smalley, collector, Vermont, Vt.....	672.37	810,935.40	811,607.77
J. P. Robinson, collector, Alexandria, Va.....	93.21	471.17	564.38
G. G. Sawyer, collector, Cherrystone, Va.....		997.28	997.28
W. R. Mayo, collector, Norfolk, Va.....	3,097.11	28,592.47	31,689.58
O. H. Russell, late collector, Richmond, Va.....	588.21	7,496.34	8,084.55
J. F. Meredith, acting collector, Richmond, Va.....	419.79	623.41	1,043.20
J. W. Fisher, collector, Richmond, Va.....	117.00	655.86	772.86
Carried forward.....	469,380.53	222,895,805.39	223,365,185.92

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

	Tonnage.	Duties on imports.	Total.
Brought forward.....	\$469,380.53	\$222,895,805.39	\$223,365,185.92
B. P. Lee, collector, Yorktown, Va.....	1,538.16	6,775.16	8,313.32
A. C. Egerton, collector, Wheeling, W. Va.....	.....	2,413.15	2,413.15
Q. A. Brooks, late collector, Puget Sound, Wash.....	1,656.09	40,310.05	41,966.14
L. Cullom, acting collector, Puget Sound, Wash.....	680.70	20,075.79	20,756.49
G. W. Thurman, acting collector, Puget Sound, Wash.....	785.40	34,770.35	35,555.75
C. M. Bradshaw, collector, Puget Sound, Wash.....	827.52	17,544.57	18,372.09
J. W. McCabe, acting collector, Milwaukee, Wis.....	172.26	28,859.18	29,071.44
C. Krez, collector, Milwaukee, Wis.....	.....	311,107.39	311,107.39
	*475,040.66	223,357,701.03	223,832,741.69

* This includes \$1,772.09 "unclaimed merchandise."

From Sales of Public Lands.

J. C. Street, receiver of public moneys, Huntsville, Ala.....	\$15,509.16
W. C. Jordan, receiver of public moneys, Montgomery, Ala.....	22,378.46
D. J. Sullivan, receiver of public moneys, Prescott, Ariz.....	4,156.34
F. W. Smith, receiver of public moneys, Tucson, Ariz.....	73,663.98
A. L. King, receiver of public moneys, Harrison, Ark.....	4,380.66
A. J. Quindley, receiver of public moneys, Little Rock, Ark.....	3,301.85
A. Hodges, late receiver of public moneys, Little Rock, Ark.....	1,731.33
H. M. Jacobway, receiver of public moneys, Dardanelle, Ark.....	2,575.82
J. R. Thornton, receiver of public moneys, Camden, Ark.....	1,712.95
W. A. Bevins, receiver of public moneys, Batesville, Ark.....	3,213.00
H. E. Hayden, receiver of public moneys, Sitka, Alaska.....	2,610.00
R. W. Hutchins, receiver of public moneys, Humboldt, Cal.....	52,523.45
A. W. Eiberschutz, receiver of public moneys, Independence, Cal.....	19,169.64
I. H. Polk, receiver of public moneys, Los Angeles, Cal.....	121,950.08
J. H. Craddock, receiver of public moneys, Marysville, Cal.....	51,587.29
J. F. Linthicum, receiver of public moneys, Sacramento, Cal.....	72,063.90
J. W. Leigh, receiver of public moneys, San Francisco, Cal.....	337,927.74
Robert Kennedy, receiver of public moneys, Shasta, Cal.....	65,681.12
J. E. Budd, receiver of public moneys, Stockton, Cal.....	110,738.03
A. Wood, receiver of public moneys, Susanville, Cal.....	34,208.05
T. H. Bell, receiver of public moneys, Visalia, Cal.....	250,548.72
S. I. Lora, receiver of public moneys, Central City, Colo.....	13,584.34
E. M. Henderson, late receiver of public moneys, Central City, Colo.....	43.00
F. T. Anderson, receiver of public moneys, Del Norte, Colo.....	132,355.09
C. A. Coryell, late receiver of public moneys, Del Norte, Colo.....	3,431.00
J. McC. Ellis, receiver of public moneys, Denver, Colo.....	642,772.60
E. T. Pittman, receiver of public moneys, Durango, Colo.....	29,786.11
M. L. Allison, receiver of public moneys, Gunnison, Colo.....	4,069.72
E. W. Swan, receiver of public moneys, Glenwood Springs, Colo.....	23,904.48
T. W. Burchmell, receiver of public moneys, Leadville, Colo.....	25,589.81
C. B. Hickman, late receiver of public moneys, Lake City, Colo.....	4,000.00
C. D. Peck, receiver of public moneys, Lake City, Colo.....	502.50
H. C. Fink, receiver of public moneys, Montrose, Colo.....	5,900.83
F. H. Shrock, receiver of public moneys, Lamar, Colo.....	260,665.90
J. B. Kilbourn, receiver of public moneys, Pueblo, Colo.....	409,006.23
James L. Mitchell, late receiver of public moneys, Pueblo, Colo.....	583.30
L. A. Burke, receiver of public moneys, Aberdeen, Dak.....	74,693.81
D. W. Hutchinson, receiver of public moneys, Bismarck, Dak.....	35,714.10
S. S. Smith, receiver of public moneys, Devil's Lake, Dak.....	115,301.05
F. S. De Mers, receiver of public moneys, Fargo, Dak.....	52,119.57
W. J. Anderson, late receiver of public moneys, Grand Forks, Dak.....	11,671.21
J. J. Rogers, receiver of public moneys, Grand Forks, Dak.....	72,354.46
E. W. Miller, receiver of public moneys, Huron, Dak.....	52,624.21
T. F. Singiser, late receiver of public moneys, Mitchell, Dak.....	31,171.25
R. W. Wheelock, receiver of public moneys, Mitchell, Dak.....	1,750.00
J. Lafabre, receiver of public moneys, Rapid City, Dak.....	69,393.39
D. T. Bramble, late receiver of public moneys, Watertown, Dak.....	23,799.99
F. F. Randolph, receiver of public moneys, Watertown, Dak.....	59,085.17
F. M. Ziebach, receiver of public moneys, Yankton, Dak.....	19,915.20
J. T. G. Crawford, receiver of public moneys, Gainesville, Fla.....	16,074.00
H. C. Branstetter, receiver of public moneys, Boise City, Idaho.....	18,945.75
J. Montgomery, late receiver of public moneys, Blackfoot, Idaho.....	32,930.46
W. A. Danilson, receiver of public moneys, Blackfoot, Idaho.....	3,640.00
W. J. McClure, receiver of public moneys, Cœur d'Alene, Idaho.....	4,780.25
C. O. Stockslager, receiver of public moneys, Hailey, Idaho.....	18,853.91
J. S. Waters, late receiver of public moneys, Hailey, Idaho.....	1.30
C. M. Poree, receiver of public moneys, Lewiston, Idaho.....	27,598.14
W. D. McHenry, receiver of public moneys, Des Moines, Iowa.....	6,688.75
C. M. Barnes, receiver of public moneys, Guthrie, Ind. T.....	950.02
J. V. Admire, receiver of public moneys, King Fisher, Ind. T.....	786.14
Carried forward.....	3,558,667.99

223,832,741.69

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

From sales of Public Lands—Continued.

Brought forward.....	\$3,558,667.09	\$223,832,741.69
A. A. Carnahan, receiver public moneys, Concordia, Kans.....	4,768.91	
S. Thannhauser, receiver public moneys, Garden City, Kans.....	519,184.81	
H. W. Young, receiver public moneys, Independence, Kans.....	77,050.00	
A. J. Harris, receiver public moneys, Kirwin, Kans.....	77,215.24	
H. M. Bickel, receiver public moneys, Larned, Kans.....	76,841.88	
Tully Scott, late receiver public moneys, Oberlin, Kans.....	299,800.16	
J. B. McGonigle, receiver public moneys, Oberlin, Kans.....	21,000.00	
O. F. Searl, receiver public moneys, Salina, Kans.....	13,292.09	
Charles Spalding, receiver public moneys, Topeka, Kans.....	3,853.26	
J. Schlyer, receiver public moneys, Wa Keeney, Kans.....	433,864.74	
S. L. Gilbert, late receiver public moneys, Wichita, Kans.....	2,946.82	
B. F. Coates, receiver public moneys, Wichita, Kans.....	2,654.61	
A. E. Lamee, receiver public moneys, Natchitoches, La.....	60,119.82	
J. M. Martin, receiver public moneys, New Orleans, La.....	19,423.26	
E. W. Fitch, receiver public moneys, Greyling, Mich.....	10,110.43	
J. L. Jennings, late receiver public moneys, Ionia, Mich.....	814.52	
M. H. Maynard, receiver public moneys, Marquette, Mich.....	59,274.19	
M. W. Quackenbush, late receiver public moneys, East Saginaw, Mich.....	458.05	
Thomas Saylor, late receiver public moneys, East Saginaw, Mich.....	94.36	
D. F. McDermott, receiver public moneys, Benson, Minn.....	4,657.48	
L. K. Aaker, late receiver public moneys, Crookston, Minn.....	30,028.68	
T. A. Dunlavy, receiver public moneys, Crookston, Minn.....	9,825.48	
C. P. Maginnis, receiver public moneys, Duluth, Minn.....	78,679.85	
K. O. Harris, late receiver public moneys, Fergus Falls, Minn.....	7,666.40	
L. L. Aune, late receiver public moneys, Fergus Falls, Minn.....	2,423.87	
B. Gordon, late receiver public moneys, Redwood Falls, Minn.....	1,483.95	
C. F. Macdonald, receiver public moneys, St. Cloud, Minn.....	35,398.04	
E. A. Umland, receiver public moneys, Taylor's Falls, Minn.....	9,685.04	
P. K. Wiser, receiver public moneys, Marshall, Minn.....	4,071.50	
A. Peterson, receiver public moneys, Worthington, Minn.....	3,755.53	
W. McLawine, receiver public moneys, Jackson, Miss.....	2,345.72	
J. J. Hoge, receiver public moneys, Booneville, Mo.....	2,720.55	
W. R. Edgar, receiver public moneys, Ironton, Mo.....	10,074.57	
A. H. Wear, receiver public moneys, Springfield, Mo.....	8,178.89	
W. A. Ives, receiver public moneys, Bozeman, Mont.....	100,417.03	
H. S. Howell, receiver public moneys, Helena, Mont.....	165,862.15	
A. Hail, receiver public moneys, Miles City, Mont.....	965.44	
T. W. Tipton, receiver public moneys, Bloomington, Nebr.....	24,537.76	
A. W. Crités, receiver public moneys, Chadron, Nebr.....	213,025.92	
A. H. Baker, receiver public moneys, Grand Island, Nebr.....	65,233.33	
E. T. Hudson, receiver public moneys, Lincoln, Nebr.....	2,130.87	
J. Steinmetz, receiver public moneys, McCook, Nebr.....	264,395.52	
W. B. Lambert, late receiver public moneys, Neligh, Nebr.....	18,061.55	
E. H. Galbreath, receiver public moneys, Neligh, Nebr.....	31,630.87	
A. B. Chardee, receiver public moneys, O'Neill, Nebr.....	62,899.73	
John Treacy, receiver public moneys, North Platte, Nebr.....	190,973.17	
G. B. Blakely, receiver public moneys, Sidney, Nebr.....	87,218.40	
S. G. Glover, receiver public moneys, Valentine, Nebr.....	80,085.64	
James Browne, receiver public moneys, Las Cruces, N. Mex.....	35,130.00	
L. O. Knapp, late receiver public moneys, Santa Fé, N. Mex.....	27,265.70	
J. A. Spradling, receiver public moneys, Santa Fé, N. Mex.....	1,500.00	
E. James, receiver public moneys, Carson City, Nev.....	2,720.00	
W. O. Mills, receiver public moneys, Eureka, Nev.....	3,035.00	
J. T. Outhouse, receiver public moneys, La Grande, Oregon.....	81,120.26	
W. M. Townsend, receiver public moneys, Lake View, Oregon.....	65,183.88	
B. F. Burch, receiver public moneys, Oregon City, Oregon.....	130,951.20	
A. C. Jones, receiver public moneys, Roseburg, Oregon.....	45,805.24	
T. W. Slusher, receiver public moneys, The Dalles, Oregon.....	54,143.42	
George W. Parks, receiver public moneys, Salt Lake City, Utah.....	64,261.21	
H. E. Shields, late receiver public moneys, Seattle, Wash.....	175,703.44	
James R. Hayden, receiver public moneys, Seattle, Wash.....	18,483.79	
L. B. Cornell, receiver public moneys, Spokane Falls, Wash.....	39,145.97	
W. C. Burney, acting receiver public moneys, Spokane Falls, Wash.....	788.14	
J. O'Keane, receiver public moneys, Vancouver, Wash.....	199,708.82	
D. J. Wilcox, receiver public moneys, Walla Walla, Wash.....	38,208.28	
L. S. Howlett, late receiver public moneys, North Yakima, Wash.....	40,370.49	
T. M. Vance, receiver public moneys, North Yakima, Wash.....	17,794.97	
L. T. Boyd, receiver public moneys, Ashland, Wis.....	33,747.39	
S. S. Kepler, receiver public moneys, Eau Claire, Wis.....	9,377.57	
A. A. Heald, receiver public moneys, Falls of St. Croix, Wis.....	3,002.29	
O. C. Halls, receiver public moneys, La Crosse, Wis.....	1,858.25	
B. F. Montgomery, late receiver public moneys, La Crosse, Wis.....	2,376.66	
P. O'Malley, receiver public moneys, Menasha, Wis.....	5,387.34	
E. B. Sanders, receiver public moneys, Wausau, Wis.....	21,664.10	
J. J. Orr, receiver public moneys, Buffalo, Wyo.....	98,598.67	
W. M. Garrard, receiver public moneys, Cheyenne, Wyo.....	78,110.10	
W. T. Shaffer, receiver public moneys, Evanston, Wyo.....	58,808.16	
J. Cushman, late receiver public moneys, Olympia, Wyo.....	837.52	
Commissioner of the General Land Office.....	5.86	
Carried forward.....	8,038,651.79	231,871,293.48

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

Brought forward \$231, 871, 393. 48

From Internal Revenue.

E. W. Booker, collector, Alabama	\$93, 034. 46
T. H. Simms, collector, Arkansas	120, 688. 55
A. Ellis, collector, 1st California	1, 783, 649. 27
R. Barnett, collector, 4th California	312, 810. 57
J. F. Benedict, collector, Colorado	294, 116. 03
A. Troupe, collector, Connecticut	783, 764. 28
W. Walker, collector, Florida	420, 832. 21
H. Jenkins, late collector, Florida	45. 60
T. C. Crenshaw, jr., collector, Georgia	435, 265. 25
R. Stone, collector, 1st Illinois	9, 134, 585. 96
G. A. Wilson, collector, 5th Illinois	19, 287, 246. 07
T. Cooper, collector, 8th Illinois	2, 319, 802. 51
J. T. Hooper, late collector, 8th Illinois	2, 500. 09
W. B. Anderson, collector, 13th Illinois	231, 158. 28
W. D. H. Hunter, collector, 6th Indiana	2, 604, 554. 54
M. D. Mauson, collector, 7th Indiana	3, 170, 966. 34
B. Webster, collector, 3d Iowa	149, 072. 93
W. H. Kuhlmiier, collector, 4th Iowa	244, 275. 98
N. F. Acers, collector, Kansas	183, 493. 48
H. Wood, collector, 2d Kentucky	1, 513, 222. 29
A. Cox, collector, 5th Kentucky	8, 866, 882. 01
George H. Davison, collector, 6th Kentucky	3, 400, 278. 57
J. F. Robinson, collector, 7th Kentucky	2, 019, 001. 86
T. S. Branstun, collector, 8th Kentucky	1, 158, 565. 95
F. S. Shields, collector, Louisiana	632, 034. 26
J. K. Roberts, late collector, Maryland	975, 493. 06
A. G. Chapman, late collector, Maryland	1, 582, 291. 79
F. S. Hill, collector, Maryland	587, 261. 99
F. M. Cox, acting collector, Maryland	817, 479. 25
H. F. Dorton, acting collector, Maryland	22, 834. 01
J. E. Fitzgerald, collector, Massachusetts	2, 424, 756. 95
J. B. Maloney, late collector, 1st Michigan	1, 709, 160. 42
James H. Stone, collector, 2d Michigan	46, 656. 46
George N. Davis, collector, 4th Michigan	210, 356. 44
A. Bieman, collector, Minnesota	1, 370, 315. 46
F. Barnum, collector, 1st Missouri	6, 450, 306. 20
C. E. Hasbrook, collector, 6th Missouri	1, 280, 631. 15
James Shields, collector, Montana	162, 844. 46
S. H. Calhoun, late collector, Nebraska	2, 218, 947. 03
John Peters, collector, Nebraska	33, 832. 02
C. Jage, collector, New Hampshire	469, 984. 52
T. M. Ferrill, collector, 1st New Jersey	137, 051. 76
S. Klotz, collector, 5th New Jersey	4, 182, 204. 57
J. P. McGrooby, collector, New Mexico	58, 414. 92
R. Black, collector, 1st New York	3, 525, 693. 09
J. A. Sullivan, collector, 2d New York	1, 590, 296. 47
L. A. Geigerich, collector, 3d New York	5, 677, 380. 27
I. Hess, collector, 14th New York	1, 676, 529. 54
W. A. Beach, collector, 21st New York	1, 070, 932. 90
J. A. Hanlon, collector, 28th New York	2, 104, 999. 47
W. H. Yarbrough, collector, 4th North Carolina	1, 124, 094. 24
K. Craige, collector, 5th North Carolina	1, 336, 015. 68
W. H. Wheeler, late collector, 5th North Carolina	220. 25
W. T. Bishop, late collector, 1st Ohio	8, 604, 020. 09
D. W. McClung, collector, 1st Ohio	615, 470. 61
G. L. Johnson, collector, 10th Ohio	609, 853. 60
J. W. Newman, collector, 11th Ohio	857, 612. 52
J. H. Farley, collector, 18th Ohio	872, 186. 31
J. Whiteaker, collector, Oregon	293, 090. 02
F. Gerker, late collector, 1st Pennsylvania	2, 615, 596. 31
J. F. Cline, late collector, 1st Pennsylvania	162, 771. 25
D. Martin, collector, 1st Pennsylvania	259, 574. 76
J. T. MacGonigle, late collector, 9th Pennsylvania	759, 641. 57
George W. Hensel, collector, 9th Pennsylvania	999, 269. 28
C. B. Staples, collector, 12th Pennsylvania	537, 826. 09
E. W. Begler, late collector, 23d Pennsylvania	2, 901, 323. 50
S. D. Warrncastle, collector, 23d Pennsylvania	285, 317. 72
D. L. Bradley, collector, South Carolina	81, 551. 69
N. Gregg, late collector, 2d Tennessee	138, 365. 26
W. A. Allen, collector, 2d Tennessee	1, 614. 54
J. T. Hillman, collector, 5th Tennessee	934, 078. 62
John Taylor, late collector, 5th Tennessee	125. 12
J. G. Seavey, collector, 3d Texas	142, 850. 25
R. M. Henderson, collector, 4th Texas	85, 236. 51
A. L. Ellett, collector, 2d Virginia	1, 838, 829. 45
H. Sheppard, collector, 6th Virginia	1, 467, 938. 36
J. T. McGraw, collector, West Virginia	777, 941. 69
E. C. Wall, collector, 1st Wisconsin	2, 699, 462. 27
A. C. Parkinson, collector, 2d Wisconsin	401, 195. 51
Commissioner of Internal Revenue	29. 40
	130, 881, 513. 92
Carried forward	362 752, 907. 40

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

Brought forward	\$362, 752, 907. 40
<i>From Consular Fees.</i>	
W. G. Allen, consul, Piedras Negras	\$1, 677. 78
W. A. Anderson, consul-general, Montreal	4, 755. 25
L. T. Adams, consul, Geneva	1, 063. 50
C. M. Allen, consul, Bermuda	1, 292. 00
H. C. Armstrong, consul-general, Rio de Janeiro	4, 895. 53
T. Adamson, consul-general, Panama	660. 33
J. B. Allen, vice-consul, Piedras Negras	1, 044. 67
W. L. Alden, consul-general, Rome	561. 00
H. C. C. Astwood, consul, San Domingo	465. 50
W. S. Bird, consul, La Guayra	898. 29
W. A. Brown, consul, San Juan del Norte	557. 50
A. A. Brown, consul, Clifton	545. 00
J. M. Birch, consul, Nagasaki	151. 67
J. O. Bridges, consul, Brookville	969. 75
E. Bessinger, consul, Beirut	79. 75
C. Bartlett, consul, Guadeloupe	47. 50
W. J. Black, consul, Nuremberg	2, 363. 85
H. C. Bristol, consul, Pernambuco	960. 00
F. L. Butterfield, consul, Ghent	1, 080. 18
J. H. Brigham, consul, Paso del Norte	419. 64
J. M. Burnett, vice-consul, Sierra Leone	22. 00
Brown, Shipley & Co., bankers, London	529, 951. 69
H. Broad, vice-consul, Santos	401. 25
C. H. Burke, vice-consul, Hamburg	311. 23
D. N. Burke, consul, Puerto Cabello	384. 50
E. L. Baker, consul, Buenos Ayres	1, 453. 00
L. G. Bennington, Rio Grande de Sul	207. 00
B. F. Bonham, consul-general, Calcutta	2, 890. 61
A. Berthrand, consul, St. John's	1, 172. 75
H. M. Brent, consul, Caliao	224. 00
W. C. Burchard, consul, Ruatan and Truxillo	140. 00
H. Burroughs, vice-commercial agent, St. Etienne	629. 51
F. Bertram, consul, Aix La Chapelle	29. 90
L. D. Beyland, consul, Kingston	1, 329. 67
E. E. Bramlette, consul, Plauen	1, 172. 07
V. M. Baca, consul, Piedras Negras	1, 192. 16
R. T. Clayton, consul, Para	2, 835. 26
J. G. Cisco, consul, Nueva Laredo	425. 00
E. Conway, consul, San Juan	318. 50
D. Coleman, commercial agent, St. Etienne	1, 223. 56
R. S. Chilton, commercial agent, Goderich	734. 50
J. U. Childs, consul, Guelph	3, 039. 00
G. L. Catlin, consul, Zurich	2, 796. 00
E. Camphausen, consul, Naples	1, 900. 06
J. B. Coffin, consul, St. Helena	4. 00
J. Cardwell, consul-general, Cairo	310. 00
E. P. Crane, consul, Stuttgart	3, 413. 66
H. C. Crouch, consul, Milan	1, 945. 31
J. H. Copestake, vice-consul, Tunstall	646. 77
J. T. Campbell, consul, Auckland	257. 50
J. P. Campbell, consul, Tamatave	70. 50
J. H. Cooksey, vice-consul, Southampton	15. 00
W. S. Crowell, consul, Amoy	1, 750. 00
D. F. Currie, consul, Yarmouth	379. 44
P. Carroll, consul, Palermo	2, 537. 01
J. T. Child, minister, Siam	57. 08
H. F. Downing, consul, St. Paul de Loando	5. 00
A. F. Dickson, consul, Gaspé Basin	39. 00
R. W. Dunlap, consul, Stratford	2, 454. 25
I. R. Diller, consul, Florence	2, 428. 52
W. H. Durster, vice-consul-general, St. Petersburg	204. 50
F. F. Dufais, consul, Havre	3, 913. 50
S. Dunkelsbühler, vice-consul, Nuremberg	173. 69
T. M. Dawson, consul, Newcastle	2. 50
T. W. Downs, consul, Quebec	809. 50
J. Devlin, consul, Windsor, Ontario	2, 978. 00
H. A. Dinsmore, consul, Corea	7. 50
S. W. Dabney, consul, Fayal	95. 75
H. Ditmar, consul, Breslau	1, 249. 24
C. DeBlanc, consul, Puerto Cabello	211. 80
G. H. Duder, vice-consul, Bahia	648. 50
H. Davis, consul, Collingwood	286. 50
H. A. Erringer, consul, Cienfuegos	937. 50
J. Eddy, commercial agent, Chatham	2, 964. 00
D. Eckstein, consul, Amsterdam	2, 461. 42
E. P. Earle, consul, Cognac	662. 72
W. C. Emmert, consul, Smyrna	2, 218. 46
J. C. Evergman, vice-consul, Dusseldorf	5. 43
W. M. Edgar, vice-consul-general, Mexico	2. 50
W. C. Fox, consul, Bremen	1, 592. 50
Carried forward	617, 051. 06 367, 752, 907. 40

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

From Consular Fees—Continued.

Brought forward	\$617,051.06	\$367,752,907.40
B. F. Farnham, consul, Bombay	548.50	
B. J. Franklin, consul, Hankow	311.56	
J. S. Farrar, consul, Port Sarnia	1,317.00	
J. Fletcher, consul, Genoa	2,057.00	
J. Falkenbach, consul, Barmen	3,517.22	
B. Folsom, consul, Sheffield	2,946.05	
T. E. Fowler, vice-consul, St. Helena	4.50	
C. Forster, consul, Elberfeld	1,758.25	
W. P. Forwood, vice-consul, Kingston	425.00	
A. F. Fay, consul, Stettin	787.98	
G. Gade, consul, Christiania	901.00	
S. Goutier, consul, Cape Haytien	858.50	
N. J. George, consul, Charlottetown	1,953.62	
G. Gifford, consul, Basle	2,853.20	
W. F. Grinnell, consul, Bradford	5,414.07	
C. T. Grellet, consul, Algiers	50.00	
H. W. Gilbert, consul, Trieste	1,913.32	
G. B. Goodwin, consul, Annaberg	2,639.59	
A. E. B. Gorea, consul, Mozambique	282.50	
C. R. Greathouse, consul, Apia	10,167.23	
W. A. Garesché, consul, Martinique	112.50	
H. Gillman, consul, Jerusalem	29.50	
G. W. Griffin, consul, Sydney	1,287.50	
W. R. Greathouse, consul, Tampico	227.50	
L. B. Grant, vice-consul, St. Gall	2,617.50	
E. J. Hill, consul, Montevideo	1,548.00	
T. W. Hotchkiss, consul, Ottawa	8,505.25	
G. F. Hollis, consul, Cape Town	159.50	
A. N. Hatheway, consul, Nice	108.50	
J. B. Hughes, consul, Birmingham	4,134.72	
J. B. Zeyl, vice-consul, Bermuda	22.50	
J. L. Hance, consul, Turk's Island	306.00	
J. D. Hoff, consul, Vera Cruz	2,900.88	
T. Hertzberg, late commercial agent, St. Etienne	10	
J. R. Hosmer, secretary, Guatemala	15.00	
E. J. Hale, consul, Manchester	6,163.73	
M. A. Hopkins, minister, Liberia	7.50	
O. Harfield, consul, Batavia	109.00	
W. Hummell, consul, Batavia	596.46	
D. W. Herring, consul, Tegucigalpa	3.68	
W. C. Hale, consul, Prescott	1,376.00	
T. E. Heenan, consul, Odessa	128.50	
J. Hutchinson, vice-consul, Funchal	43.50	
J. T. Howard, late consul, Leghorn	80.46	
H. Heidigger, vice-consul, Matanzas	120.00	
J. B. Hawes, consul, Reichenberg	96.19	
C. E. Hale, vice-consul, Guaymas	105.00	
D. H. Ingraham, consul, Cadiz	407.50	
A. C. Jones, consul, Nagasaki	87.00	
C. E. Jackson, consul, Antigua	877.58	
C. Jonas, consul, Prague	1,824.74	
W. L. Jones, consul, Messina	1,783.75	
T. R. Jennigan, consul, Osaka and Hiogo	1,115.50	
A. J. Jones, consul, Barranquilla	2,263.45	
E. Jussen, consul-general, Vienna	5,487.52	
E. R. Jones, consul, Cardiff	257.00	
E. Johnson, consul, Pictou	2,527.65	
T. C. Jones, consul, Funchal	85.00	
H. A. Johnson, consul, Venice	873.12	
H. Junker, vice-consul, Elberfeld	54.35	
S. H. Keedy, consul, Rheims	2,007.62	
J. D. Kennedy, consul-general, Shanghai	4,269.35	
W. J. Knight, vice-consul, Cape Town	26.00	
E. Kubingsky, vice-consul, Prague	993.58	
J. A. Lewis, consul, Sierra Leone	55.00	
W. W. Long, consul, Hamburg	2,253.59	
A. Loening, consul, Bremen	3,714.19	
W. R. Lewis, consul, Tangier	32.00	
L. A. Lathrop, consul, Bristol	1,152.00	
E. P. C. Lewis, consul-general, Portugal	1,062.50	
R. W. Loughery, consul, Acapulco	602.00	
C. G. Laguna, vice-consul, Palermo	193.00	
H. C. Marston, consul, Malaga	2,765.81	
T. J. McLain, jr., consul, Nassau	1,167.50	
O. Malmros, consul, Leith	2,423.09	
J. T. Mason, consul, Dresden	2,996.76	
D. M. Mullen, commercial agent, Sagna la Grande	227.50	
E. C. Moore, consul-general, Mexico	93.62	
C. L. Mitchell, vice-consul, Piedras Negras	60.15	
J. T. Montgomery, consul, Port Hope	317.63	

Carried forward 732,559.17 367,752,907.40

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

From Consular Fees—Continued.

Brought forward	\$732, 359. 17	\$362, 752, 907. 40
H. F. Merritt, consul, Aix la Chapelle	9, 993. 84	
L. V. Moore, vice-consul, Lyons	4, 816. 54	
W. H. Moffett, consul, Athens	67. 50	
J. Murray, consul, St. John	5, 062. 38	
E. W. Mealey, consul, Munich	2, 172. 00	
J. C. Monaghan, consul, Mannheim	1, 893. 27	
F. H. Mason, consul, Marseilles	3, 991. 75	
J. Mueller, consul, Frankfurt	4, 027. 79	
O. McGarr, consul-general, Guayaquil	651. 00	
W. Morey, consul, Ceylon	532. 00	
G. L. Mayes, consul, Nuevo Laredo	646. 39	
F. H. Morse, late consul, London	86. 97	
B. Mackey, consul, Rio Grande do Sul	4, 073. 97	
C. R. McCall, consul-general, Rio de Janeiro	809. 50	
S. R. Miller, consul, Leipsic	2, 450. 86	
J. L. McGaskill, consul, Dublin	1, 384. 78	
W. H. Musselman, vice-consul, Breslau	142. 17	
J. F. Monaghan, vice-consul, Mannheim	267. 33	
J. M. Morgan, consul, Melbourne	121. 00	
J. R. Noonan, consul, Pictou	43. 50	
F. Nachod, vice-consul, Leipsic	179. 38	
E. H. Plumacher, consul, Maracaibo	4, 230. 35	
L. Pirrinc, consul, Messina	606. 83	
W. Y. Patch, consul, St. Stephen	818. 00	
W. S. Preston, consul, Verviers and Liege	3, 160. 28	
B. Y. Payne, vice-consul, Monrovia	72. 45	
T. F. Pettus, consul, Ningpo	21. 50	
H. B. Pendleton, consul, Southampton	66. 67	
J. J. Piatt, consul, Cork	379. 00	
F. H. Pease, consul, Matanzas	385. 00	
D. L. Pringle, secretary, Guatemala	1, 427. 25	
J. S. Potter, consul, Crefeld	5, 216. 82	
M. H. Phelan, consul-general, Halifax	2, 814. 50	
S. A. Pratt, consul, Zanzibar	66. 00	
H. Pease, consul, Santiago, C. V. I.	17. 50	
N. E. Pressley, vice-consul, Tampico	106. 00	
J. H. Putnam, consul, Honolulu	2, 600. 16	
W. A. Preller, vice-consul, Rio Grande do Sul	97. 50	
T. T. Prentiss, consul, Port Louis	22. 50	
M. Poloczek, consul, Ghent	363. 77	
D. J. Partello, consul, Dusseldorf	1, 194. 57	
J. R. Parsons, jr., consul, Aux la Chapelle	1, 257. 95	
J. C. Quiggle, consul, Port Stanley	3, 109. 75	
O. E. Kenner, consul, Santiago de Cuba	1, 627. 50	
C. T. Russell, consul, Liverpool	10, 466. 07	
J. M. Rosse, consul, Three Rivers	511. 25	
W. L. Rice, consul, Horgen	2, 078. 08	
W. H. Robertson, commercial agent, Port Hope	3, 468. 06	
F. Raine, consul-general, Berlin	6, 570. 97	
J. L. Rathbone, consul-general, Paris	10, 356. 98	
G. W. Roosevelt, consul, Bordeaux	3, 999. 02	
A. Roberts, consul, Hamilton	1, 662. 75	
J. W. Romeyn, consul, Valparaiso	153. 00	
L. G. Reed, consul, Barbadoes	791. 00	
H. B. Ryder, consul, Copenhagen	652. 00	
V. A. Sartore, consul, Leghorn	2, 363. 04	
A. G. Studer, consul, Singapore	2, 068. 75	
J. Schoenhof, consul, Tunstall	4, 531. 41	
G. W. Savage, consul, Belfast	4, 950. 21	
J. K. Smyth, vice-consul-general, Melbourne	803. 50	
J. E. Smith, commercial agent, Mayence	3, 098. 21	
E. E. Smith, minister, Liberia	52. 60	
F. H. Scheuch, consul, Barcelona	692. 50	
W. Slade, consul, Brussels	3, 592. 77	
P. Staab, consul, St. Gallé	2, 963. 42	
H. J. Sprague, consul, Gibraltar	295. 50	
J. Smith, consul, Nottingham	1, 260. 50	
W. A. Schofield, consul, Brockville	1. 06	
J. H. Steuart, consul, Antwerp	2, 569. 00	
H. M. Sewall, consul-general, Apia	28. 00	
J. W. Siler, consul, Cape Town	67. 50	
L. A. Spalding, consul, Aix la Chapelle	2, 179. 18	
W. Y. Selleck, commercial agent, Bradford	500. 00	
C. Seymour, consul, Canton	3, 506. 00	
W. P. Sinton, consul, Matamoros	479. 50	
E. J. Smithers, consul, Chin-Kiang	127. 50	
A. A. St. John, commercial agent, Levnka	10. 00	
R. J. Stevens, consul, Victoria	1, 132. 00	
H. A. Shackelford, consul, Nantes	272. 50	
A. Someillan, vice-consul, Sagna la Grande	82. 50	
Carried forward	883, 520. 87	362, 752, 907. 40

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

From Consular Fees—Continued.

Brought forward	\$883,520.87	\$362,752,907.40
W. J. Sullis, vice-consul, Liverpool	700.75	
B. Schneider, vice-consul, Crefeld	854.20	
F. W. Tomkinson, consul, Tunstall	696.86	
G. C. Tanner, consul, Chemnitz	441.22	
J. Turner, consul, Amherstburg	1,061.00	
M. H. Twitchell, consul, Kingston	1,391.50	
St. L. A. Touhay, vice-consul, Larin	102.73	
M. A. Turner, consul, St. Thomas	437.50	
J. E. W. Thompson, consul-general, Hayti	1,109.00	
J. W. Taylor, consul, Winnipeg	885.00	
Treasurer of the United States	104.21	
J. Thomson, vice-consul, Demerara	249.69	
F. H. Underwood, consul, Glasgow	3,431.54	
J. F. Van Ingen, consul, Talcabnana	1,543.78	
V. Vifquain, consul, Colon	1,268.95	
J. B. Vifquain, vice-consul, Colon	1,182.05	
W. H. Volkman, consul, Puerto Cabello	703.50	
J. Visser, consul, Rotterdam	766.92	
F. Van Verten, vice-consul-general, Berlin	305.95	
H. G. Wood, consul, Batavia	151.50	
R. E. Withers, consul, Hong-Kong	11,937.84	
A. R. Webb, consul, Manila	1,058.93	
J. C. A. Wingate, consul, Foo-Chow	450.00	
T. M. Waller, consul-general, London	10,532.16	
A. Willard, consul, Guaymas	238.00	
D. M. White, consul, Sherbrooke	2,945.66	
M. B. Waller, vice-consul-general, London	675.00	
C. W. Wagner, consul, Toronto	4,695.85	
W. T. Walshall, consul, Demerara	491.25	
J. Whelan, consul, Fort Erie	1,143.50	
W. de H. Washington, commercial agent, London, Ontario	1,491.42	
L. J. Walker, commercial agent, Dunfermline	2,548.69	
W. D. Wamer, consul, Cologne	2,972.53	
B. Winchester, consul-general, Switzerland	876.00	
I. G. Worden, commercial agent, Wallaceburg	101.50	
R. O. Williams, consul-general, Havana	25,335.90	
F. R. Webb, vice-consul, Auckland	207.50	
A. B. Wood, consul, Belfast	3,396.27	
E. C. Weiler, consul, Sonneberg	3,246.62	
W. Walling, consul, Leith	1,386.00	
F. H. Wigfall, consul, Leeds	2,322.41	
G. S. Williams, consul, Nottingham	2,581.16	
S. M. Whelpley, vice-consul, Barranquilla	2,446.45	
C. H. Way, consul-general, St. Petersburg	357.00	
E. Young, consul, Windsor	481.50	

985,601.86

From Register and Receivers' Fees.

F. T. Anderson, receiver of public moneys, Del Norte, Colo.	10,868.16
M. L. Allison, receiver of public moneys, Gunnison, Colo.	1,561.28
W. J. Anderson, receiver of public moneys, Grand Forks, Dak.	5,235.39
L. K. Acker, receiver of public moneys, Crookston, Minn.	11,911.35
J. V. Admitte, receiver of public moneys, King Fisher, Ind. T.	36,428.03
J. E. Budd, receiver of public moneys, Stockton, Cal.	8,516.13
D. T. Bramble, receiver of public moneys, Watertown, Dak.	4,519.09
T. H. Bell, receiver of public moneys, Visalia, Cal.	19,670.69
T. W. Burchwell, receiver of public moneys, Leadville, Colo.	4,324.58
L. A. Burke, receiver of public moneys, Aberdeen, Dak.	22,155.60
H. C. Branstetter, receiver of public moneys, Boise City, Idaho.	4,202.70
M. Beckel, receiver of public moneys, Larned, Kans.	8,945.19
A. H. Baker, receiver of public moneys, Grand Island, Nebr.	11,141.47
G. B. Blakeley, receiver of public moneys, Sidney, Nebr.	19,990.00
James Brown, receiver of public moneys, Las Cruces, N. Mex.	6,870.00
B. F. Burch, receiver of public moneys, Oregon City, Oregon.	17,556.78
L. I. Boyd, receiver of public moneys, Bayfield, Wis.	6,097.17
C. M. Barnes, receiver of public moneys, Guthrie, Ind. T.	41,201.10
V. M. Babcock, receiver of public moneys, Falls of St. Croix, Wis.	559.39
J. H. Braddock, receiver of public moneys, Marysville, Cal.	4,818.95
J. T. G. Crawford, receiver of public moneys, Gainesville, Fla.	10,835.57
A. A. Carnahan, receiver of public moneys, Concordia, Kans.	1,236.52
A. W. Crites, receiver of public moneys, Chadron, Nebr.	29,892.20
A. B. Charde, receiver of public moneys, Niobrara, Nebr.	7,796.63
L. B. Cornell, receiver of public moneys, Spokane Falls, Wash.	25,965.06
E. F. Coates, receiver of public moneys, Wichita, Kans.	365.00
F. I. Demers, receiver of public moneys, Fargo, Dak.	22,376.25
W. H. Danielson, receiver of public moneys, Blackfoot, Idaho.	600.00
T. A. Dunlavy, receiver of public moneys, Crookston, Minn.	5,421.77
A. W. Eibenschutz, receiver of public moneys, Independence, Cal.	2,276.49

Carried forward

353,318.65 363,738,509.28

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

From Register and Receiver's Fees—Continued.

Brought forward	\$353,318.65	\$363,738,509.26
J. McC. Ellis, receiver of public moneys, Denver, Colo.....	64,459.14	
W. R. Edgar, receiver of public moneys, Ironton, Mo.....	6,976.10	
C. M. Force, receiver of public moneys, Lewiston, Idaho.....	6,239.42	
F. N. Fitch, receiver of public moneys, Reed City, Mich.....	2,755.09	
H. C. Fink, receiver of public moneys, Montrose, Colo.....	2,247.91	
B. Gordon, receiver of public moneys, Redwood Falls, Minn.....	1,640.93	
S. L. Gilbert, receiver of public moneys, Wichita, Kans.....	766.48	
S. G. Glover, receiver of public moneys, Valentine, Nebr.....	13,514.29	
W. M. Garrard, receiver of public moneys, Cheyenne, Wyo.....	9,226.83	
F. H. Galbreath, receiver of public moneys, Neligh, Nebr.....	3,581.03	
R. W. Hutchins, receiver of public moneys, Humboldt, Kans.....	4,034.12	
A. A. Heald, receiver of public moneys, Falls of St. Croix, Wis.....	590.77	
A. J. Harris, receiver of public moneys, Kirwin, Kans.....	6,890.47	
D. W. Hutchinson, receiver of public moneys, Bismarck, Dak.....	22,396.36	
K. O. Harris, receiver of public moneys, Fergus Falls, Minn.....	3,756.58	
J. J. Hoge, receiver of public moneys, Booneville, Mo.....	3,765.84	
E. T. Hudson, receiver of public moneys, Lincoln, Nebr.....	951.74	
H. S. Howell, receiver of public moneys, Helena, Mont.....	19,658.85	
A. Hall, receiver of public moneys, Miles City, Mont.....	3,279.72	
L. S. Howlett, receiver of public moneys, Yakima, Wash.....	11,561.75	
H. E. Hayden, receiver of public moneys, Sitka, Alaska.....	240.00	
J. R. Hayden, receiver of public moneys, Olympia, Wash.....	1,361.86	
O. C. Hats, receiver of public moneys, La Crosse, Wis.....	859.37	
W. A. Imes, receiver of public moneys, Bozeman, Mont.....	5,664.84	
E. James, receiver of public moneys, Carson City, Nev.....	1,747.96	
W. C. Jordan, receiver of public moneys, Montgomery, Ala.....	16,954.65	
A. C. Jones, receiver of public moneys, Helena, Mont.....	10,997.15	
H. M. Jacoway, receiver of public moneys, Dardanelle, Ark.....	5,840.11	
A. L. King, receiver of public moneys, Harrison, Ark.....	17,549.14	
R. Kennedy, receiver of public moneys, Shasta, Cal.....	9,626.24	
J. B. Kilbourne, receiver of public moneys, Pueblo, Colo.....	22,293.21	
L. O. Knapp, receiver of public moneys, Santa Fe, N. Mex.....	8,348.45	
S. L. Keplar, receiver of public moneys, Eau Claire, Wis.....	2,885.03	
J. E. Kelley, receiver of public moneys, Bloomington, Nebr.....	311.48	
J. F. Linthicum, receiver of public moneys, Sacramento, Cal.....	7,987.49	
A. E. Lamee, receiver of public moneys, Natchitoches, La.....	5,411.78	
J. W. Leigh, receiver of public moneys, San Francisco, Cal.....	24,347.88	
S. I. Lora, receiver of public moneys, Central City, Colo.....	3,961.55	
J. Lafabre, receiver of public moneys, Deadwood, Dak.....	13,972.92	
W. B. Lambert, receiver of public moneys, Neligh, Nebr.....	1,788.27	
E. W. Miller, receiver of public moneys, Huron, Dak.....	20,704.63	
W. O. Mills, receiver of public moneys, Eureka, Nev.....	1,083.00	
J. Montgomery, receiver of public moneys, Oxford, Idaho.....	8,069.64	
W. J. McClure, receiver of public moneys, Cœur d'Alene, Idaho.....	2,963.95	
M. D. McHenry, receiver of public moneys, Des Moines, Iowa.....	831.16	
J. M. Martin, receiver of public moneys, New Orleans, La.....	13,558.77	
M. H. Maynard, receiver of public moneys, Marquette, Mich.....	12,055.22	
D. F. McDermott, receiver of public moneys, Benson, Minn.....	1,956.90	
C. P. Maginnis, receiver of public moneys, Duluth, Minn.....	7,374.88	
C. F. MacDonald, receiver of public moneys, St. Cloud, Minn.....	7,852.79	
J. B. McGonigle, receiver of public moneys, Oberlin, Kans.....	1,000.00	
W. McLauren, receiver of public moneys, Jackson, Miss.....	18,019.91	
J. T. Outhouse, receiver of public moneys, La Grande, Oregon.....	13,088.20	
J. O'Keane, receiver of public moneys, Vancouver, Wash.....	19,318.38	
P. O'Malley, receiver of public moneys, Menasha, Wis.....	1,638.10	
J. J. Orr, receiver of public moneys, Buffalo, Wyo.....	6,143.41	
J. H. Polk, receiver of public moneys, Los Angeles, Cal.....	18,838.67	
E. T. Pittman, receiver of public moneys, Durango, Colo.....	3,626.91	
C. D. Peck, receiver of public moneys, Lake City, Colo.....	123.00	
A. Peterson, receiver of public moneys, Worthington, Minn.....	1,897.26	
G. W. Parks, receiver of public moneys, Salt Lake City, Utah.....	12,230.31	
A. J. Quindley, receiver of public moneys, Little Rock, Ark.....	10,330.65	
J. J. Rogers, receiver of public moneys, Grand Forks, Dak.....	11,382.06	
E. F. Randolph, receiver of public moneys, Watertown, Dak.....	12,723.25	
J. C. Street, receiver of public moneys, Huntsville, Ala.....	12,935.02	
D. J. Sullivan, receiver of public moneys, Prescott, Ariz.....	2,729.86	
F. W. Smith, receiver of public moneys, Tucson, Ariz.....	7,024.07	
J. S. Swan, receiver of public moneys, Glenwood Springs, Colo.....	6,949.10	
F. H. Surock, receiver of public moneys, Lamar, Colo.....	16,265.88	
W. T. Shaffer, receiver of public moneys, Evanston, Wyo.....	2,191.84	
S. S. Smith, receiver of public moneys, Devil's Lake, Dak.....	20,773.55	
T. F. Singiser, receiver of public moneys, Mitchell, Dak.....	12,520.96	
C. O. Stockalager, receiver of public moneys, Hailey, Idaho.....	4,768.29	
T. Scott, receiver of public moneys, Oberlin, Kans.....	17,772.77	
O. F. Searl, receiver of public moneys, Salina, Kans.....	3,766.18	
J. Schleyer, receiver of public moneys, Wa Keeney, Kans.....	31,787.59	
J. Steinmetz, receiver of public moneys, McCook, Nebr.....	18,486.45	
T. W. Shisher, receiver of public moneys, The Dalles, Oregon.....	10,744.21	
H. E. Shields, receiver of public moneys, Seattle, Wash.....	38,195.07	
E. B. Sanders, receiver of public moneys, Wausau, Wis.....	3,253.73	
Carried forward	1,121,106.67	363,738,509.26

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

From Register and Receiver's Fees—Continued.

Brought forward	\$1,121,106.67	\$363,738,509.26
C. Spalding, receiver of public moneys, Topeka, Kans.....	658.02	
J. R. Thornton, receiver of public moneys, Camden, Ark.....	10,528.79	
S. Thanhauser, receiver of public moneys, Garden City, Kans.....	27,323.27	
T. W. Tipton, receiver of public moneys, Bloomington, Nebr.....	4,355.61	
J. Tracey, receiver of public moneys, North Platte, Nebr.....	25,040.01	
W. M. Townsend, receiver of public moneys, Lakeview, Oregon.....	9,736.39	
E. A. Umland, receiver of public moneys, Taylor's Falls, Minn.....	1,583.91	
T. M. Vance, receiver of public moneys, North Yakima, Wash.....	3,164.86	
A. Wood, receiver of public moneys, Susanville, Cal.....	6,245.20	
A. H. Weir, receiver of public moneys, Springfield, Mo.....	13,489.79	
D. J. Wilcox, receiver of public moneys, Walla Walla, Wash.....	12,361.90	
J. S. Waters, receiver of public moneys, Hailey, Idaho.....	1,013.70	
P. K. Wiser, receiver of public moneys, Tracey, Minn.....	3,774.29	
R. W. Wheelock, receiver of public moneys, Mitchell, Dak.....	1,450.00	
H. W. Young, receiver of public moneys, Independence, Kans.....	123.62	
F. M. Zubach, receiver of public moneys, Yankton, Dak.....	6,011.10	
		1,247,947.13

From Labor, Drayage, and Storage, 1889.

S. J. Anderson, collector, Portland, Me.....	3,459.51
R. H. Arbuckle, collector, Erie, Pa.....	2.20
C. F. Bailey, collector, Corpus Christi, Tex.....	495.60
Jas. Burns, collector, Kansas City, Mo.....	167.76
A. D. Bissell, collector, Buffalo, N. Y.....	172.35
D. O. Barr, collector, Pittsburgh, Pa.....	464.08
H. M. Barlow, collector, Delaware, Del.....	12.30
W. G. Clark, collector, Mobile, Ala.....	12.40
R. L. Cropley, collector, Georgetown, D. C.....	182.98
O. W. Cutler, collector, Niagara, N. Y.....	115.40
W. Caldwell, collector, Cincinnati, Ohio.....	1,246.94
J. O. Churchill, collector, St. Louis, Mo.....	135.40
J. J. Cocke, collector, Brazos, Tex.....	473.93
J. Cadwalader, collector, Philadelphia, Pa.....	5,362.00
D. J. Campan, collector, Detroit, Mich.....	2,584.00
A. D. Cole, collector, Albany, N. Y.....	113.01
C. Dodge, collector, Georgetown, D. C.....	11.70
R. F. Dodge, collector, Salem and Beverly, Mass.....	23.45
L. G. Edwards, collector, Minnesota, Minn.....	8.50
A. G. Egarter, collector, Wheeling, W. Va.....	1.90
J. B. Erhardt, collector, New York, N. Y.....	4,003.32
J. Farrington, acting collector, Minnesota, Minn.....	81.35
J. B. Groome, collector, Baltimore, Md.....	2,075.26
J. T. Gatright, collector, Louisville, Ky.....	471.27
A. Guernon, late collector, Minnesota, Minn.....	183.50
W. Goddard, collector, Fairfield, Conn.....	1.40
J. S. Hager, collector, San Francisco, Cal.....	989.00
C. C. Hubbard, collector, Hartford, Conn.....	400.00
T. L. Harrison, collector, Oswegatchie, N. Y.....	35.85
B. F. Jonas, collector, New Orleans, La.....	351.20
T. D. Jervy, collector, Charleston, S. C.....	140.56
R. C. Jordan, collector, Omaha, Nebr.....	8.50
A. M. Kuhn, collector, Indianapolis, Ind.....	85.90
R. D. Lancaster, collector, St. Louis, Mo.....	1,037.57
J. V. Linde, collector, St. Joseph, Mo.....	119.60
D. Magone, collector, New York, N. Y.....	27,330.19
W. J. McKinnie, collector, Cuyahoga, Ohio.....	1,050.35
J. McWilliams, collector, Providence, R. I.....	372.03
W. R. Mayo, collector, Norfolk, Va.....	1.25
W. H. McLyman, collector, Miami, Ohio.....	196.88
I. B. Poncher, collector, Oswego, N. Y.....	2,551.66
T. G. Phelps, collector, San Francisco, Cal.....	165.25
J. Priest, collector, Yakima, Wash.....	849.72
C. H. Robinson, collector, Wilmington, Del.....	171.35
L. Saltonstall, collector, Boston, Mass.....	11,082.97
A. Smith, collector, Cincinnati, Ohio.....	64.46
C. C. Sweeney, collector, Galveston, Tex.....	1,765.10
F. B. Torrey, collector, Bath, Me.....	91.50
T. F. Tobin, collector, Memphis, Tenn.....	446.70
J. F. Wheaton, collector, Savannah, Ga.....	56.00
J. W. Wakefield, collector, Bath, Me.....	34.50

71,260.11

From Labor, Drayage, and Storage, 1888.

D. O. Barr, collector, Pittsburgh, Pa.....	.65
C. F. Bailey, collector, Corpus Christi, Tex.....	10.00
A. D. Cole, collector, Albany, N. Y.....	7.99
J. J. Cocke, collector, Brazos, Tex.....	12.32

Carried forward	30.96	305,057,716.50
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STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

From Labor, Drayage, and Storage, 1888—Continued.

Brought forward	\$30.96	\$365,057,716.50
A. Guemon, collector, Minnesota, Minn.....	4.25	
T. L. Harrison, collector, Oswegatchie, N. Y.....	2.00	
W. J. McKinnie, collector, Cuyahoga, Ohio.....	49.25	
D. Magone, collector, New York, N. Y.....	61.08	
C. C. Sweeney, collector, Galveston, Tex.....	187.95	

335.49

From Services of United States Officers, 1889.

S. J. Anderson, collector, Portland, Me.....	1,418.15	
R. H. Arbuckle, collector, Erie, Pa.....	18.00	
T. J. Arnold, collector, San Diego, Cal.....	150.50	
A. D. Bissell, collector, Buffalo, N. Y.....	3,323.28	
C. M. Bradshaw, collector, Puget Sound, Wash.....	276.50	
Q. A. Brooks, late collector, Puget Sound, Wash.....	1,574.00	
C. F. Bailey, collector, Corpus Christi, Tex.....	612.00	
J. C. Byrbee, collector, New Haven, Conn.....	200.00	
W. G. Clark, collector, Mobile, Ala.....	174.00	
R. L. Cropley, collector, Georgetown, D. C.....	84.92	
Van Buren Chase, collector, Barnstable, Mass.....	354.20	
L. Cullom, acting collector, Puget Sound, Wash.....	663.81	
W. Caldwell, collector, Cincinnati, Ohio.....	1,009.30	
J. Cadwalader, collector, Philadelphia, Pa.....	16,070.60	
D. J. Campan, collector, Detroit, Mich.....	950.12	
O. W. Cutler, collector, Niagara, N. Y.....	3,184.60	
C. H. Call, collector, Superior, Mich.....	.08	
C. Dodge, collector, Georgetown, D. C.....	17.85	
C. G. Edwards, collector, Minnesota, Minn.....	343.72	
J. Erhardt, collector, New York, N. Y.....	17,072.20	
J. Farrington, acting collector, Minnesota, Minn.....	1,018.94	
J. B. Groome, collector, Baltimore, Md.....	14,987.53	
J. T. Gatrigh, collector, Louisville, Ky.....	1,080.00	
H. Geer, collector, Huron, Mich.....	535.00	
A. Guernon, collector, Minnesota, Minn.....	1,901.24	
George Hinds, collector, Wilmington, Cal.....	1,140.00	
J. S. Hager, collector, San Francisco, Cal.....	14,314.57	
J. V. Harris, collector, Key West, Fla.....	3,824.10	
T. L. Harrison, collector, Oswegatchie, N. Y.....	2,947.52	
B. F. Jonas, collector, New Orleans, La.....	4,254.06	
T. D. Jervey, collector, Charleston, S. C.....	370.00	
O. Kelly, collector, Perth Amboy, N. J.....	550.00	
B. P. Lee, collector, Yorktown, Va.....	612.00	
R. D. Lancaster, collector, St. Louis, Mo.....	114.00	
J. W. Martin, collector, Genesee, N. Y.....	1,462.60	
D. Magone, collector, New York, N. Y.....	104,739.90	
J. McWilliams, collector, Providence, R. I.....	730.00	
J. Magoffin, collector, Paso del Norte, Tex.....	1,127.20	
W. E. Mayo, collector, Norfolk, Va.....	48.00	
W. J. McKinney, collector, Cuyahoga, Ohio.....	6.00	
H. B. Moore, collector, Cape Vincent, N. Y.....	35.00	
D. L. Presson, collector, Gloucester, Mass.....	751.46	
T. G. Phelps, collector, San Francisco, Cal.....	2,499.96	
E. Redman, collector, Frenchman's Bay, Me.....	110.00	
R. T. Rundlett, collector, Wiscasset, Me.....	66.07	
C. H. Robinson, collector, Wilmington, N. C.....	90.00	
A. F. Seeberger, collector, Chicago, Ill.....	4,294.11	
L. Saltonstall, collector, Boston, Mass.....	33,205.38	
C. C. Sweeney, collector, Galveston, Tex.....	697.48	
W. M. Stark, collector, New London, Conn.....	173.11	
B. B. Smalley, collector, Vermont, Vt.....	444.00	
A. Smith, jr., collector, Cincinnati, Ohio.....	90.70	
G. W. Thurman, acting collector, Puget Sound, Wash.....	92.50	
J. F. Wheaton, collector, Savannah, Ga.....	613.66	
C. A. Ward, collector, Huron, Mich.....	6,685.78	

253,109.70

From Services of United States Officers, 1888.

T. J. Arnold, collector, San Diego, Cal.....	45.00	
C. F. Bailey, collector, Corpus Christi, Tex.....	6.00	
Van Buren Chase, collector, Barnstable, Mass.....	112.50	
D. J. Campan, collector, Detroit, Mich.....	500.00	
R. L. Cropley, collector, Georgetown, D. C.....	2.36	
O. W. Cutler, collector, Niagara, N. Y.....	400.00	
A. Guernon, collector, Minnesota, Minn.....	90.00	
T. L. Harrison, collector, Oswego, N. Y.....	2.00	
J. V. Harris, collector, Key West, Fla.....	341.90	
B. F. Jonas, collector, New Orleans, La.....	23.25	
O. Kelly, collector, Perth Amboy, N. Y.....	50.00	
D. Magone, collector, New York, N. Y.....	466.00	

Carried forward 2,039.01 365,311,161.69

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

From Services of United States Officers, 1888—Continued.

Brought forward.....	\$2,039.01	\$365,311,161.69
J. W. Martin, collector, Genesee, N. Y.....	139.40	
J. Magoffin, collector, Paso del Norte, Tex.....	303.90	
D. S. Presson, collector, Gloucester, Mass.....	226.92	
C. W. Roberts, collector, Bangor, Me.....	10.96	
E. Redman, collector, Frenchman's Bay, Me.....	10.00	
A. F. Seeberger, collector, Chicago, Ill.....	139.76	
		2,919.95

From Weighing Fees, 1889.

S. J. Anderson, collector, Portland, Me.....	62.27	
C. F. Bailey, collector, Corpus Christi, Tex.....	36.20	
D. O. Barr, collector, Pittsburgh, Pa.....	46.49	
H. M. Barlow, collector, Delaware, Del.....	749.01	
A. D. Bissell, collector, Buffalo, N. Y.....	29.46	
D. J. Campan, collector, Detroit, Mich.....	25.50	
J. Cadwalader, collector, Philadelphia, Pa.....	2,024.69	
J. J. Cocke, collector, Brazos, Tex.....	51.50	
J. B. Erhardt, collector, New York, N. Y.....	8,596.43	
J. B. Groome, collector, Baltimore, Md.....	1,085.64	
J. T. Gattight, collector, Louisville, Ky.....	87.00	
J. S. Hagar, collector, San Francisco, Cal.....	9,281.34	
B. F. Jonas, collector, New Orleans, La.....	642.89	
J. McWilliams, collector, Providence, R. I.....	14.17	
D. Magone, collector, New York, N. Y.....	30,679.24	
T. G. Phelps, collector, San Francisco, Cal.....	1,101.87	
H. F. Pickels, collector, Delaware, Del.....	11.10	
D. S. Presson, collector, Gloucester, Mass.....	5.31	
L. Saltonstall, collector, Boston, Mass.....	3,506.13	
C. C. Sweeney, collector, Galveston, Tex.....	28.00	
A. F. Seiberger, collector, Chicago, Ill.....	3.65	
		58,047.39

From Weighing Fees, 1888.

D. Magone, collector, New York, N. Y.....	41.32
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From Customs Officers' Fees.

T. J. Arnold, collector, San Diego, Cal.....	1,098.86	
S. J. Anderson, collector, Portland, Me.....	4,078.77	
J. Cadwalader, collector, Philadelphia, Pa.....	20,238.63	
J. B. Erhardt, collector, New York, N. Y.....	27,604.48	
J. B. Groome, collector, Baltimore, Md.....	9,505.91	
J. S. Hager, collector, San Francisco, Cal.....	17,001.82	
B. F. Jonas, collector, New Orleans, La.....	10,097.83	
D. Magone, collector, New York, N. Y.....	154,226.19	
J. Magoffin, collector, Paso del Norte, Tex.....	1,371.60	
T. G. Phelps, collector, San Francisco, Cal.....	1,717.70	
L. Saltonstall, collector, Boston, Mass.....	36,077.61	
A. F. Seeberger, collector, Chicago, Ill.....	10,624.85	
		293,644.25

From Customs Officers' Fees, 1888.

T. J. Arnold, collector, San Diego, Cal.....	424.46	
S. J. Anderson, collector, Portland, Me.....	1.00	
George Hinda, collector, Wilmington, Cal.....	157.28	
D. Magone, collector, New York, N. Y.....	958.83	
		1,541.57

From Mileage of Examiners.

J. B. Erhardt, collector, New York, N. Y.....	618.80	
D. Magone, late collector, New York, N. Y.....	2,077.67	
L. Saltonstall, collector, Boston, Mass.....	2,052.48	
		4,748.95

From Fines, Penalties, and Forfeitures—Customs, 1889.

H. Abraham, collector, Willamette, Oregon.....	2,190.20	
S. J. Anderson, collector, Portland, Me.....	49.73	
T. J. Arnold, collector, San Diego, Cal.....	402.06	
R. H. Arbuckle, collector, Erie, Pa.....	11.79	
A. D. Bissell, collector, Buffalo, N. Y.....	557.00	
James Burns, collector, Kansas City, Mo.....	42.06	
C. F. Bailey, collector, Corpus Christi, Tex.....	911.71	
A. A. Burleigh, collector, Arrostook, Me.....	56.60	
J. C. Byxbee, collector, New Haven, Conn.....	36.36	
Carried forward.....	4,257.51	365,672,105.12

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STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

From Fines, Penalties, and Forfeitures—Customs, 1889—Continued.

Brought forward	\$4,257.51	\$365,672,105.12
C. M. Bradshaw, collector, Puget Sound, Wash.	1,451.19	
H. M. Barlow, collector, Delaware, Del.	33.51	
Q. A. Brooks, collector, Puget Sound, Wash.	80.00	
W. E. Bond, collector, Albemarle, N. C.	30.00	
D. O. Barr, collector, Pittsburgh, Pa.	140.00	
R. L. Cropley, collector, Georgetown, D. C.	110.76	
J. Cadwalader, collector, Philadelphia, Pa.	1,343.61	
J. O. Churchill, collector, St. Louis, Mo.	21.75	
W. Caldwell, collector, Cincinnati, Ohio	298.55	
S. P. Coffin, collector, Edgartown, Mass.	60.00	
J. J. Cocke, collector, Brazos, Tex.	427.38	
W. T. Carrington, collector, Teche, La.	10.00	
D. J. Campan, collector, Detroit, Mich.	3,517.82	
A. D. Cole, collector, Albany, N. Y.	38.35	
W. G. Clarke, collector, Mobile, Ala.	351.62	
C. H. Call, collector, Superior, Mich.	902.95	
O. W. Cutler, collector, Niagara, N. Y.	76.00	
J. H. Cozzens, collector, Newport, R. I.	79.69	
R. Calvert, collector, La Crosse, Wis.	5.05	
Van Buren Chase, collector, Barnstable, Mass.	107.12	
L. Cullom, acting collector, Puget Sound, Wash.	973.50	
A. P. Donworth, collector, Aroostook, Me.	421.58	
C. Dodge, collector, Georgetown, D. C.	8.36	
J. E. Dart, collector, Brunswick, Ga.	30.00	
A. K. Delaney, collector, Alaska, Alaska.	116.44	
J. B. Erhardt, collector, New York, N. Y.	2,272.66	
A. C. Egarter, collector, Wheeling, W. Va.	10.00	
J. W. Fisher, collector, Richmond, Va.	10.50	
T. M. Favre, collector, Pearl River, Miss.	30.00	
J. J. Finch, collector, Sandusky, Ohio	23.00	
J. Flanigan, collector, southern Oregon	155.00	
J. B. Groome, collector, Baltimore, Md.	475.43	
W. Goddard, collector, Fairfield, Conn.	44.52	
H. Geer, collector, Huron, Mich.	6,888.94	
J. T. Gatright, collector, Louisville, Ky.	50.89	
A. Gueman, collector, Minnesota, Minn.	1.25	
J. E. Grady, collector, Apalachicola, Fla.	60.00	
J. S. Hager, collector, San Francisco, Cal.	17,494.87	
A. A. Hanscom, collector, Portsmouth, N. H.	12.10	
F. E. Hayden, collector, Columbus, Ohio.	4.75	
J. Hobson, collector, Oregon, Oregon	216.32	
J. V. Harris, collector, Key West, Fla.	1,258.26	
T. L. Harrison, collector, Oswegatchie, Wash.	225.00	
C. C. Hubbard, collector, Hartford, Conn.	36.25	
T. D. Jervey, collector, Charleston, S. C.	222.44	
B. F. Jonas, collector, New Orleans, La.	720.16	
A. M. Kuhn, collector, Indianapolis, Ind.	4,462.99	
C. Kreg, collector, Milwaukee, Wis.	205.86	
H. H. Kain, collector, Vicksburg, Miss.	130.00	
O. Kelly, collector, Perth Amboy, N. J.	9.65	
S. D. Leavett, collector, Passamaquoddy, Me.	2,878.65	
J. F. Lynch, collector, Machias, Me.	25.00	
R. D. Lancaster, collector, St. Louis, Mo.	3,493.27	
H. Lennox, collector, Burlington, N. J.	4.75	
B. P. Lee, collector, Yorktown, Va.	353.45	
E. D. Linn, collector, Superior, Mich.	128.76	
W. A. Mahoney, collector, Fernandina, Fla.	80.00	
J. Madigan, collector, Dunkirk, N. Y.	25.96	
D. Magone, collector, New York, N. Y.	33,533.91	
W. H. McLyman, collector, Miami, Ohio.	34.04	
J. M. Mercer, collector, Burlington, Iowa.	9.97	
H. E. Morse, collector, Cape Vincent, N. Y.	247.25	
W. J. McKinnie, collector, Cuyahoga, Ohio.	498.64	
G. W. McBride, collector, Michigan, Mich.	.75	
J. Magoffin, collector, Paso del Norte, Tex.	531.46	
J. F. McDowell, collector, St. Mark's, Fla.	45.00	
S. A. Mareno, collector, Pensacola, Fla.	4.43	
W. R. Mayo, collector, Norfolk, Va.	100.75	
J. McWilliams, collector, Providence, R. I.	123.55	
J. W. Martin, collector, Genesee, N. Y.	3.90	
O. McGoughlin, collector, Dubuque, Iowa.	48.75	
C. Mann, collector, Vicksburg, Miss.	220.00	
R. E. Moffett, acting collector, Saluria, Tex.	18.35	
J. E. Moore, collector, Waldoborough, Me.	34.54	
J. F. Meredith, acting collector, Richmond, Va.	8.50	
A. L. Miles, collector, Eastern, Md.	25.00	
H. F. Pickels, collector, Delaware, Del.	2.25	
I. B. Poucher, collector, Oswego, N. Y.	8.20	
T. G. Phelps, collector, San Francisco, Cal.	644.03	
D. S. Presson, collector, Gloucester, Mass.	65.00	
Carried forward	93,011.69	365,672,105.12

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

From Fines, Penalties, and Forfeitures—Continued.

Brought forward.....	\$93,011.69	\$365,672,105.12
W. Reed, collector, Champlain, N. Y.....	676.71	
J. P. Robinson, collector, Alexandria, Va.....	5.00	
O. H. Russell, late collector, Richmond, Va.....	4.50	
E. H. Reynolds, collector, Newark, N. J.....	65.75	
C. W. Roberts, collector, Bangor, Me.....	99.69	
E. Redman, collector, Frenchman's Bay, Me.....	10.50	
C. H. Robinson, collector, Wilmington, N. C.....	100.00	
R. T. Rundlett, collector, Wiscasset, Me.....	45.00	
T. K. Spencer, collector, Tampa, Fla.....	2,453.28	
W. M. Stark, collector, New London, Conn.....	72.25	
A. F. Seeberger, collector, Chicago, Ill.....	1,641.29	
L. Saltonstall, collector, Boston, Mass.....	1,837.69	
C. C. Sweeney, collector, Galveston, Tex.....	62.30	
A. Smith, jr., collector, Cincinnati, Ohio.....	1.00	
B. B. Smalley, collector, Vermont, Vt.....	1,100.23	
L. S. Strickland, acting collector, Aroostook, Me.....	66.71	
O. L. Threlkeld, late collector, Saluria, Tex.....	62.62	
J. H. Thomas, collector, Annapolis, Md.....	110.00	
T. F. Tobin, collector, Memphis, Tenn.....	25.00	
G. W. Thurman, acting collector, Puget Sound, Wash.....	1,725.71	
J. H. P. Voorhies, collector, Denver, Colo.....	41.00	
C. A. Ward, collector, Huron, Mich.....	571.00	
B. H. Ward, collector, Georgetown, S. C.....	15.00	
D. O. Watson, collector, Michigan, Mich.....	311.85	
		104,115.77

From Fines, Penalties, and Forfeitures—Customs, 1888.

H. Abraham, collector, Willamette, Oregon.....	1.45	
C. F. Bailey, collector, Corpus Christi, Tex.....	28.13	
Q. A. Brooks, collector, Puget Sound, Wash.....	150.00	
James Burns, collector, Kansas City, Mo.....	.50	
J. J. Cocke, collector, Brazos, Tex.....	7.50	
W. G. Clark, collector, Mobile, Ala.....	3.50	
A. K. Delaney, collector, Alaska, Alaska.....	209.27	
A. Gueman, collector, Minnesota.....	13.75	
D. Magone, collector, New York.....	23.62	
J. Magoffin, collector, Paso del Norte, Tex.....	43.87	
O. McLaughlin, collector, Dubuque, Iowa.....	1,218.91	
S. A. Mareno, collector, Pensacola, Fla.....	4.13	
C. Mann, collector, Vicksburg, Miss.....	220.00	
W. H. Pratt, collector, Humboldt, Cal.....	7.50	
E. Redman, collector, Frenchman's Bay, Me.....	.49	
C. C. Sweeney, collector, Galveston, Tex.....	2.30	
T. K. Spencer, collector, Tampa, Fla.....	25.19	
C. A. Ward, collector, Huron, Mich.....	21.92	
D. O. Watson, collector, Michigan, Mich.....	20.00	
		2,002.03

From Fines, Penalties, and Forfeitures—Customs, 1887.

Q. A. Brooks, collector, Puget Sound, Wash.....	.91	
A. K. Delaney, collector, Alaska, Alaska.....	2.48	
G. W. Jackman, collector, Newburyport, Mass.....	2.87	
		6.26

From Emolument Fees—Customs, 1889.

Q. A. Brooks, collector, Puget Sound, Wash.....	608.97	
A. D. Bissell, collector, Buffalo, N. Y.....	11,160.65	
C. F. Bailey, collector, Corpus Christi, Tex.....	238.59	
C. M. Bradshaw, collector, Puget Sound, Wash.....	1,261.54	
D. J. Campan, collector, Detroit, Mich.....	13,466.70	
W. Caldwell, collector, Cincinnati, Ohio.....	302.06	
O. W. Cutler, collector, Niagara, N. Y.....	13,783.35	
J. O. Churchill, collector, St. Louis, Mo.....	84.10	
L. Cullom, acting collector, Puget Sound, Wash.....	1,530.14	
J. P. Donworth, collector, Aroostook, Me.....	738.35	
J. Farrington, acting collector, Minnesota, Minn.....	440.40	
R. D. Lancaster, collector, St. Louis, Mo.....	.40	
H. B. Lane, collector, Pamlico, N. C.....	41.97	
J. McWilliams, collector, Providence, R. I.....	1,146.79	
R. E. Moffett, acting collector, Saluria, Tex.....	123.00	
H. E. Morse, collector, Cape Vincent, N. Y.....	374.65	
J. H. McCabe, acting collector, Milwaukee, Wis.....	256.71	
S. A. Moreno, collector, Pensacola, Fla.....	1,034.83	
J. F. Meredith, acting collector, Richmond, Va.....	110.99	

Carried forward.....	46,704.22	365,778,229.18
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STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

From Emolument Fees—Customs, 1889—Continued.

Brought forward	\$46,704.22	\$365,778,229.18
J. B. Poucher, collector, Oswego, N. Y.	1,880.80	
D. S. Presson, collector, Gloucester, Mass.	100.00	
O. H. Russell, collector, Richmond, Va.	7.67	
W. Reed, collector, Champlain, N. Y.	5,344.80	
A. F. Schafer, collector, Grand Rapids, Mich.	16.50	
A. Smith, jr., collector, Cincinnati, Ohio.	64.20	
L. S. Strickland, acting collector, Aroostook, Me.	295.70	
C. C. Sweeney, collector, Galveston, Tex.	339.44	
F. C. Sollee, acting collector, St. John's, Fla.	14.94	
B. B. Smalley, collector, Vermont, Vt.	23,896.80	
G. W. Thurman, acting collector, Puget Sound, Wash.	977.46	
O. L. Threlkeld, late collector, Saluria, Tex.	247.22	
C. A. Ward, collector, Huron, Mich.	3,047.55	
		82,947.30

From Emolument Fees—Customs, 1888.

H. Abraham, collector, Willamette, Oregon	14,518.27	
James Burns, collector, Kansas City, Mo.	1,895.41	
C. F. Bailey, collector, Corpus Christi, Tex.	516.85	
D. O. Barr, collector, Pittsburgh, Pa.	6,251.37	
A. D. Bissell, collector, Buffalo, N. Y.	25,577.17	
D. J. Campan, collector, Detroit, Mich.	12,045.65	
W. Caldwell, collector, Cincinnati, Ohio.	24,393.09	
C. H. Call, collector, Superior, Mich.	175.01	
O. W. Cutler, collector, Niagara, N. Y.	14,691.00	
A. D. Cole, collector, Albany, N. Y.	548.43	
P. Cobb, collector, Plymouth, Mass.	159.75	
W. H. Daniels, collector, Oswegatchie, N. Y.	1,988.34	
J. E. Dart, collector, Brunswick, Ga.	532.87	
J. P. Donworth, collector, Aroostook, Me.	2,030.16	
J. T. Gatright, collector, Louisville, Ky.	12,260.66	
George Hinds, collector, Wilmington, Cal.	4,100.36	
J. V. Harris, collector, Key West, Fla.	8,298.30	
A. M. Kuhn, collector, Indianapolis, Ind.	100.98	
C. Krez, collector, Milwaukee, Wis.	3,202.44	
R. D. Lancaster, collector, St. Louis, Mo.	22,095.62	
B. P. Lee, collector, Yorktown, Va.	4,565.96	
S. D. Leavitt, collector, Passamaquoddy, Me.	1,066.74	
H. E. Morse, collector, Cape Vincent, N. Y.	221.30	
J. W. Martin, collector, Genesee, N. Y.	2,734.20	
J. Magoffin, collector, Paso del Norte, Tex.	193.30	
S. A. Moreno, collector, Pensacola, Fla.	110.40	
W. J. McKinnie, collector, Cuyahogo, Ohio.	3,753.12	
H. B. Moore, collector, Cape Vincent, N. Y. ....	.56	
W. H. McLyman, collector, Miami, Ohio.	270.84	
J. E. Moore, collector, Waldoborough, Me.	391.03	
D. S. Presson, collector, Gloucester, Mass.	755.49	
I. B. Poucher, collector, Oswego, N. Y.	18,179.26	
C. W. Roberts, collector, Bangor, Me.	3,403.56	
William Reed, collector, Champlain, N. Y.	13,668.45	
C. H. Robinson, collector, Wilmington, N. C.	888.23	
C. C. Sweeney, collector, Galveston, Tex.	608.98	
B. B. Smalley, collector, Vermont, Vt.	26,410.79	
		232,603.94

From Emolument Fees—Customs, 1887.

H. Abraham, collector, Willamette, Oregon	3,519.00	
George Hinds, collector, Wilmington, Cal.	2,177.75	
		5,696.75

From Immigrant Fund.

S. J. Anderson, collector, Portland, Me.	654.00	
H. Abraham, collector, Willamette, Oregon	30.00	
J. C. Byxbee, collector, New Haven, Conn.	2.00	
H. M. Barlow, collector, Delaware, Del.	3.50	
C. R. Bisbee, collector, St. John's, Fla. ....	.50	
C. M. Bradshaw, collector, Puget Sound, Wash.	12.50	
J. Cadwalader, collector, Philadelphia, Pa.	14,107.00	
Van Buren Chase, collector, Barnstable, Mass.	32.00	
J. B. Erhardt, collector, New York, N. Y.	46,041.00	
T. M. Favre, collector, Pearl River, Miss.	1.50	
J. B. Groom, collector, Baltimore, Md.	14,917.00	
J. S. Hager, collector, San Francisco, Cal.	6,364.50	
J. V. Harris, collector, Key West, Fla.	2,666.50	
W. Howland, collector, New Bedford, Mass.	306.00	
Carried forward	85,138.00	366,099,477.17

STATEMENT OF THE RECEIPTS OF THE UNITED STATES—Continued.

From Immigrant Fund—Continued.

Brought forward	\$85,138.00	\$366,099,477.17
B. F. Jonas, collector, New Orleans, La.	2,050.50	
T. D. Jervy, collector, Charleston, S. C.	2.00	
H. B. Lane, collector, Pamlico, N. C. ....	.50	
S. A. Moreno, collector, Pensacola, Fla.	25.50	
D. Magone, collector, New York, N. Y.	130,722.50	
J. McWilliams, collector, Providence, R. I.	1.50	
T. G. Phelps, collector, San Francisco, Cal.	400.00	
L. Saltonstall, collector, Boston, Mass.	17,818.50	
F. C. Sollee, acting collector, St. John's, Fla.	1.00	
C. C. Sweeney, collector, Galveston, Tex.	36.50	
		236,196.50

From Fines, Penalties, and Forfeitures—Judiciary.

T. A. Abbott, clerk, Washington Territory	125.00	
A. R. Ayres, clerk, Washington Territory	258.04	
W. A. Arnold, receiver public moneys, Central City, Colo.	45.75	
G. A. Allen, attorney, United States courts	15.50	
W. H. Bradley, clerk, northern district Illinois	798.45	
E. Bassett, clerk, Massachusetts	161.50	
N. C. Butler, clerk, northern district, Indiana	138.58	
E. Baird, marshal, Idaho	250.00	
A. E. Buck, clerk, northern district Georgia	76.83	
W. M. Cockrill, clerk, Montana	17.80	
E. R. Campbell, clerk, United States courts	11.22	
M. B. Converse, clerk, southern district Illinois	1,645.58	
S. B. Crail, clerk, Kentucky	396.00	
J. Cushman, receiver public moneys, Olympia, Wash.	32.50	
J. W. Chew, clerk, Maryland	249.50	
B. R. Cowen, clerk, southern district Ohio	230.20	
H. C. Cowles, clerk, western district North Carolina	57.36	
W. J. Clarke, clerk, Utah	1,880.25	
J. B. Clough, clerk, western district Tennessee	116.15	
Chess, Carley Company, New Orleans	35.15	
D. J. Davison, clerk, eastern district Michigan	425.00	
A. H. Dill, marshal, eastern district Pennsylvania	5.00	
C. Dart, clerk, eastern district Texas	10.00	
E. S. Dundy, clerk, Nebraska	220.76	
H. M. Doak, clerk, Alabama	1,418.54	
L. B. Dellicker, clerk, West Virginia	452.10	
J. W. Dunmick, clerk, United States courts	214.83	
A. H. Davis, clerk, Maine	496.65	
T. J. Edwards, clerk, Nevada	256.89	
M. Erwin, clerk, United States courts	18.35	
I. C. Fowler, clerk, western district Virginia	15.00	
J. H. Finks, clerk, western district Texas	519.83	
J. C. Fennell, clerk, Kentucky	85.97	
E. D. Frank, clerk, Nebraska	32.77	
George Green, clerk, North Carolina	40.00	
R. L. Goodrich, clerk, eastern district Arkansas	1,069.90	
F. H. Grierson, clerk, Idaho	10.00	
C. B. German, clerk, northern district New York	400.00	
H. H. Henderson, clerk, Utah	12,647.15	
John How, Indian agent	25.00	
G. R. Hill, clerk, northern district Mississippi	27.75	
B. H. Hill, attorney, United States courts	100.00	
S. Hoffman, clerk, northern district California	2,492.00	
J. T. Harper, collector internal revenue, 8th district, Illinois	25.00	
E. R. Hunt, clerk, Indiana	197.15	
H. C. Hamilton, clerk, northern district Georgia	486.95	
F. M. Hunter, clerk, Iowa	17.60	
J. B. Hoge, attorney, United States courts	50.65	
H. E. Hayden, clerk, Alaska	6.00	
J. L. Jennings, receiver public moneys, Ionia, Mich.	37.76	
McL. Jones, clerk, United States courts	200.00	
W. H. Jones, clerk, Dakota	20.00	
G. E. Johnson, clerk, Vermont	331.44	
H. Jenkins, collector internal revenue, Florida	61.50	
H. H. King, clerk, United States courts	730.97	
E. Kurtz, clerk, eastern district Wisconsin	425.00	
R. H. Lamson, clerk, Oregon	2,236.07	
C. S. Lincoln, clerk, United States courts	190.70	
E. O. Locke, clerk, southern district Florida	1,000.00	
H. K. Love, clerk, Iowa	61.48	
W. E. Ledgerwood, clerk, Washington Territory	115.80	
R. Martinez, marshal, New Mexico	1,095.36	
H. G. McMillan, clerk, Utah	3,074.10	
B. F. Montgomery, receiver public moneys, LaCrosse, Wis.	43.00	
W. Morgan, clerk, eastern district Missouri	487.54	
Carried forward	38,348.92	366,335,673.67

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

From Fines, Penalties, and Forfeitures—Judiciary—Continued.

Brought forward	\$38,348.92	\$366,335,673.67
W. K. Meade, marshal, Arizona	125.00	
J. Y. Moore, clerk, West Virginia	60.85	
A. N. Marion, clerk, Washington Territory	84.65	
E. E. Marvin, clerk, Connecticut	2,096.18	
J. McQuernion, clerk, western district Michigan	300.00	
J. M. McKee, clerk, Mississippi	3.50	
A. W. McCullough, clerk, northern district Alabama	412.71	
S. E. McCandless, clerk, western district Pennsylvania	10.87	
O. McClendon, clerk, northern district Georgia	28.55	
A. McGehee, clerk, southern district Mississippi	211.10	
J. H. Martin, clerk, Arizona	41.70	
E. H. Owen, clerk, United States courts	22.50	
W. F. Parker, clerk, Montana	20.00	
C. B. Pearre, attorney, United States courts	285.00	
M. F. Pleasants, clerk, eastern district Virginia	136.36	
J. M. Parry, receiver of public moneys, Missouri	340.02	
H. Pitnam, clerk, Rhode Island	96.24	
M. M. Price, clerk, eastern district Missouri	26.58	
M. W. Quackenbush, receiver of public moneys, East Saginaw, Mich	50.76	
A. J. Ricks, clerk, northern district Ohio	238.00	
N. J. Reddick, clerk, eastern district North Carolina	96.60	
L. Rowe, clerk, New Jersey	59.70	
Secretary of the Treasury	699.31	
J. G. Stetson, clerk, United States courts	109.67	
H. M. Stocking, receiver of public moneys, Eau Claire, Wis.	34.52	
W. E. Singleton, clerk, Texas	53.74	
T. Saylor, receiver of public moneys, East Saginaw, Mich	42.90	
A. P. Selby, clerk, eastern district Missouri	27.45	
L. Schmidt, clerk, western district Missouri	272.20	
W. A. Spencer, clerk, Minnesota	626.96	
C. B. Staples, collector internal revenue, 12th Pennsylvania	14.11	
J. Sherman, jr., marshal, New Mexico	802.44	
J. K. Stout, clerk, Washington Territory	95.00	
H. Schmidt, clerk, western district Missouri	5.00	
Treasurer of the United States	66.71	
N. W. Trimble, clerk, Alabama	37.00	
H. H. Taylor, clerk, eastern district Tennessee	294.77	
United States courts	173.20	
G. Van Hoorbeke, attorney, United States courts	1,007.38	
A. A. Wilson, marshal, District of Columbia	38.25	
J. R. Wilkins, clerk, Utah	1,191.69	
S. A. Walker, attorney, United States courts	10.75	
W. Wilkerson, clerk, Arizona	30.40	
S. Wheeler, clerk, western district Arkansas	924.67	
W. A. Willard, clerk, Colorado	3,016.07	
J. C. Wilson, clerk, Kansas	306.20	
J. W. Wheaton, clerk, Louisiana	3.00	
W. Watson, clerk, western district Missouri	8.48	
P. Walter, clerk, northern district Florida	90.00	
		53,037.66

From Emolument Fees—Judiciary.

B. L. Benedict, clerk, eastern district New York	50.53	
S. Bell, clerk, eastern district Pennsylvania	1,941.91	
E. M. Boykin, collector, South Carolina	553.44	
W. H. Bradley, clerk, northern district Illinois	707.21	
W. J. Ewing, attorney, northern district Illinois	485.00	
J. C. Franks, marshal, California	4,758.91	
E. D. Frank, clerk, Nebraska	94.70	
S. Hoffman, clerk, northern district California	21,208.66	
H. E. Hayden, clerk, Alaska	125.00	
S. H. Lyman, clerk, southern district New York	5,095.05	
J. H. McKenney, clerk, supreme court District of Columbia	14,366.88	
L. L. McArthur, attorney, Oregon	92.19	
R. J. Meigs, clerk, supreme court District of Columbia	3,954.12	
J. W. Neils, marshal, northern district Georgia	67.09	
M. M. Price, clerk, eastern district Missouri	728.12	
J. S. Rutan, marshal, western district Pennsylvania	104.37	
J. H. Sloss, marshal, Alabama	1,593.23	
J. A. Shields, clerk, northern district New York	8,668.27	
L. S. B. Sawyer, clerk, California	16,757.29	
W. B. Smith, clerk, Nebraska	51.65	
J. H. Speed, marshal, southern district Alabama	585.45	
E. M. Seabrook, clerk, South Carolina	4.07	
A. A. Wilson, marshal, District of Columbia	1,488.10	
L. R. F. Youmans, attorney, South Carolina	558.08	
		84,039.32

Carried forward 366,472,750.65

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

From Proceeds of Sales of Government Property.

Brought forward		\$366,472,750.65
Treasury Department	45,386.37	
War Department:		
Civil	1,805.74	
Quartermaster's Department	99,858.58	
Ordnance	312.96	
Medical and hospital	1,841.10	
Signal Service	1,378.45	
Expenses of recruiting	4.15	
Engineer Department	5,747.23	
Rebellion Records	810.30	
State, War, and Navy Department Building	46.50	
Adjutant-General's Office	68.50	
Navy Department:		
Navy Department	281.51	
Provisions and Clothing	1,123.63	
Yards and Docks	3,804.79	
Equipment and Recruiting	17,285.81	
Navigation	1,465.34	
Construction and Repairs	51,091.11	
Steam-Engineering	38,301.18	
Medicine and Surgery	124.97	
Marine Corps	823.91	
Military stores, Marine Corps .....	.35	
Ordnance	4.52	
Naval Academy	50.91	
Miscellaneous:		
House of Representatives	1,308.44	
Public Printer	8,141.78	
Consular service	32.57	
Pacific Railroad Commission	42.15	
Department of Agriculture	2,745.11	
Department of Justice	1,146.95	
Department of Labor	1,111.99	
Department of Interior	9,403.52	
		295,530.42

From Pacific Railroad Companies.

Re-imbursement of interest on Union Pacific Railroad bonds	275,578.38	
Sinking fund, Union Pacific Railroad bonds	956,506.92	
Re-imbursement of interest on Central Pacific Railroad bonds	186,927.78	
Sinking fund, Central Pacific Railroad bonds	364,617.61	
Kansas Pacific Railroad Company	85,790.32	
Sioux City and Pacific Railroad Company	12,459.05	
Central Branch, Union Pacific Railroad Company	43,009.19	
		1,924,889.25
Soldiers' Home, permanent fund		592,427.25

From Indian Lands.

Interest, etc., Indian trust-fund stock	17,286.74	
Indian moneys, proceeds labor, etc	62,482.25	
Indian trust fund	27,621.04	
Proceeds Cherokee school lands	1,393.34	
Proceeds Kansas Indian lands	3,334.22	
Proceeds Otoe and Missouri Indian lands	3,759.29	
Proceeds Sioux Indian Reservation in Minnesota and Dakota	1,647.70	
Proceeds Ute Indian lands	128,889.10	
Proceeds Omaha Indian lands	31,044.71	
Proceeds Pawnee Indian lands	15,348.60	
Proceeds Osage ceded Indian lands	200.00	
Proceeds Osage Indian lands	183,835.19	
Interest on deferred payments, sales of Indian lands	14,323.79	
Re-imbursement on account appropriations to meet interest on non-paying Indian trust-fund stocks	54,218.48	
Re-imbursement on account survey and appraisements of Umatilla lands	618.40	
		546,002.85

From Loans, etc.

United States notes	59,450,000.00	
Certificates of deposit	32,630,000.00	
Silver certificates	73,752,000.00	
Gold certificates	79,235,000.00	
Funded loan of 1907	24,350.00	
		245,111,350.00
Carried forward		614,942,950.42

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

From Revenues, District of Columbia.

Brought forward.....		\$614, 942, 950. 42
General fund.....	\$2, 260, 218. 51	
Water fund.....	246, 285. 79	
Washington special-tax fund.....	13, 078. 20	
Washington redemption fund.....	3, 039. 27	
Redemption of tax-lien certificates.....	588. 20	
Redemption of assessment certificates.....	740. 72	
United States share damage by Electric Light Company.....	2. 80	
Sales of bonds, guaranty fund, amount due contractors.....	53, 932. 50	
United States share of excess.....	1, 792. 40	
United States share of sale and rent of property.....	2, 648. 98	
United States share of fees for inspecting gas-meters.....	392. 00	
United States share of revenues, Reform School.....	1, 470. 22	
Police relief fund.....	5, 820. 81	
Firemen relief fund.....	1, 245. 00	
		2, 591, 255. 40

War and Navy Departments.

Ordinance materials:		
War Department.....	40, 559. 95	
Navy Department.....	38, 157. 13	
Sales of powder and projectiles, War Department.....	180. 25	
Sales of small-arms, Navy Department.....	216. 00	
Sales of condemned Navy vessels, Navy Department.....	22, 582. 75	
Sales of clothing, Navy Department.....	210, 997. 58	
Sales of small stores, Navy Department.....	59, 478. 97	
Navy hospital fund.....	55, 523. 83	
Navy pension fund.....	420, 000. 00	
Hospital tax and undrawn pensions, Navy.....	1, 520. 24	
		849, 216. 70

From Profits on Coinage, etc.

Profits on coinage.....	730, 648. 60	
Standard silver dollars.....	9, 350, 280. 90	
Subsidiary silver.....	38, 026. 55	
Deductions on bullion deposits.....	44, 825. 24	
Assays, etc., of ores.....	1, 483. 50	
		10, 165, 264. 79

Increasing the Water Supply.

Re-imbursement towards one-half cost increasing water supply District of Columbia.....	49, 654. 27	
Payment by District of Columbia interest to June 30, 1888, on one-half cost increasing water supply District of Columbia.....	27, 001. 42	
Payment of interest by District of Columbia from July 15, 1882, to June 30, 1884, on one-half cost water supply District of Columbia.....	2, 260. 01	
		78, 915. 70

From Re-imbursement by National Bank Redemption Agency.

Salaries, office of Treasurer United States, national currency.....	\$70, 176. 74	
Salaries, office of Comptroller of the Currency, national currency.....	16, 250. 16	
Contingent expenses, office of Treasurer United States, national currency.....	54, 909. 08	
Salaries, office of Commissioner of Internal Revenue.....	2, 497. 60	
		143, 833. 58

Miscellaneous.

Tax on circulation of national banks.....	1, 536, 087. 16	
Deposits for surveying public lands.....	95, 818. 63	
Depredations on public lands.....	65, 434. 29	
Fees on letters patent.....	1, 144, 514. 60	
Tax on seal skins.....	317, 500. 00	
Water and ground rents, Hot Springs, Ark.....	12, 490. 00	
Trust-fund interest due free schools, South Carolina.....	2, 002. 48	
Spanish indemnity fund.....	28, 500. 00	
Revenues Yellowstone National Park.....	1, 652. 45	
Amount recovered on claims against William Caldwell.....	452. 75	
Interest on Nashville, etc., railroad bonds.....	20, 000. 00	
Sale of confiscated property.....	38. 11	
Forfeitures by contractors.....	119. 45	
Conscience fund.....	1, 739. 51	
Passport fees.....	15, 291. 27	
Gain by exchange.....	111. 50	
Rent of public buildings.....	17, 008. 37	
Interest on debt due United States.....	3, 460. 39	
Premium on drafts.....	14, 898. 13	

Carried forward..... 632, 048, 555. 68

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

Miscellaneous—Continued.

Brought forward.....	\$632,048,555.68
Assessments for deaths on shipboard.....	440.00
Copyright fees.....	24,239.17
Copying fees, General Land Office.....	10,087.61
Unexpended receipts, military telegraph lines.....	6,662.17
Interest on deposits and premium on exchange.....	4,488.32
Unexplained balance in disbursing accounts.....	.99
Work done by Bureau Engraving and Printing.....	40,354.86
Work done by Coast and Geodetic Survey.....	44.30
Work done in public shops.....	43.85
Sale of property under internal-revenue laws.....	6,235.00
Rent of property under internal-revenue laws.....	141.25
Soldiers' hand-books lost.....	11.28
Penalties importing laborers under contract.....	2,047.00
Labor, military prison, Fort Leavenworth.....	137.09
Re-imbursement to United States for outstanding liabilities.....	80.00
Forfeiture fund (lost keys).....	125.95
Court fees paid to Government employes.....	81.60
Relief of sick and disabled seamen.....	4,066.58
Marine-hospital tax.....	480.18
Sale of property (section 3749, Revised Statutes).....	1,000.00
Dividend paid by Exchange National Bank, Norfolk, Va.....	1,266.40
Forfeiture by bidders.....	25.25
Forfeiture on bid for furnishing beef.....	87.00
Forfeiture for breakage, electric lamps.....	5.60
Re-imbursement amount expended to replace bridge across Republican River.....	10,000.00
Amount collected on claim assigned to United States by James F. Buckner.....	647.96
Residue of estate of John Hill, etc.....	53.75
Total receipts.....	632,161,408.84

STATEMENT EXHIBITING THE BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1888, AND OF THE APPROPRIATIONS, EXPENDITURES, AND THE AMOUNTS CARRIED TO THE SURPLUS FUND DURING THE FISCAL YEAR ENDING JUNE 30, 1889, TOGETHER WITH UNEXPENDED BALANCES, JUNE 30, 1888, TO BE ACCOUNTED FOR IN THE NEXT ANNUAL STATEMENT.

Specific acts of appropriations.	Year.	Balances of appropriations, July 1, 1888.	Appropriations for the fiscal year ending June 30, 1889.	Repayments during the fiscal year ending June 30, 1889.	Aggregate available during the fiscal year ending June 30, 1889.	Payments during the fiscal year ending June 30, 1889.	Amounts carried to the surplus fund June 30, 1889.	Balances of appropriations June 30, 1889.
TREASURY.								
Salaries and mileage of Senators	1887	\$3,475.60			\$3,475.60		\$3,475.60	
Do	1888			\$3,388.80	3,388.80			\$3,388.80
Do	1889		\$413,000.00	31.60	413,031.60	\$413,000.00		31.60
Salaries, officers and employes, Senate	1887	1,608.91			1,608.91		1,608.91	
Do	1888	6,899.21	396.00	37.10	7,332.31	396.00		6,936.31
Do	1889		385,151.66	1.67	385,153.33	385,151.00		1.73
Contingent expenses, Senate:								
Stationery and newspapers	1889		13,500.00		13,500.00	13,500.00		
Horses and wagons	1886	16.85			16.85		16.85	
Do	1887	42.74			42.74		42.74	
Do	1888	11.66	1,814.68		1,826.34	1,819.74		6.60
Do	1889		4,500.00		4,500.00	4,500.00		
Fuel for heating apparatus	1887	8.67			8.67		8.67	
Do	1888		971.71	101.49	1,073.20	1,006.71		66.49
Do	1889		7,500.00	1.78	7,501.78	7,500.00		1.78
Furniture and repairs	1886	10.98			10.98		10.98	
Do	1887	30.30			30.30		30.30	
Do	1888		3,953.60	4.97	3,958.57	3,953.60		4.97
Do	1889		301.37		301.37	301.37		
Folding documents	1886	1.25			1.25		1.25	
Do	1887	1.61	638.50		640.11	638.50		1.61
Do	1888		4,500.67	10.83	4,511.50	4,500.67		10.83
Do	1889		17,500.00		17,500.00	17,500.00		
Purchase of furniture	1889		2,000.00		2,000.00	2,000.00		
Repairs of furniture	1889		2,000.00		2,000.00	2,000.00		
Cleaning furniture	1889		384.66		384.66	384.66		
Packing boxes	1887	.11			.11		.11	
Do	1888			.07	.07			.07
Do	1889		870.00		870.00	870.00		
Material for folding	1889		20,000.00		20,000.00	20,000.00		
Expenses of special and select committees	1887	10,346.69		770.00	11,116.69		11,116.69	
Do	1888	2,042.00		818.46	2,860.46		2,860.46	
Do	1889		45,283.85		45,283.85	45,283.85		
Miscellaneous items	1888		569.62	288.83	858.45	450.87		407.58
Do	1889		30,000.00		30,000.00	30,000.00		
Postage	1889		250.00		250.00	250.00		
Salaries, Capitol police, Senate	1887	2.50			2.50		2.50	

Do.....	1888	.03			.03			.03
Do.....	1889		18,300.00	9.90	18,309.90	18,300.00		9.90
Contingent fund, Capitol police, Senate	1887	50.00			50.00	50.00		
Do.....	1888	50.00			50.00			50.00
Do.....	1889		50.00		50.00			50.00
Reporting proceedings and debates, Senate	1889		25,000.00		25,000.00	25,000.00		
Compiling Congressional Directory, Senate	1889		1,200.00		1,200.00	1,200.00		
Contingent expenses, rent of rooms for folders, Senate			150.00	16.14	166.14	150.00		16.14
Payment for indexing the executive journals of the Senate			10,000.00		10,000.00	10,000.00		
Payment to Alonzo W. Church for indexing Congressional documents			3,000.00		3,000.00	3,000.00		
Reimbursement to official reporter, Senate			5,000.00		5,000.00	5,000.00		
One month's extra pay to officers and employes, Senate			38,519.66		38,519.66	38,519.66		
Expenses of inaugural ceremonies of 1889			3,000.00	479.50	3,479.50	3,000.00		479.50
Salaries and mileage of Members and Delegates, House of Representatives	1887	123,625.98			123,625.98	65,886.00	57,739.98	
Do.....	1889		1,805,624.00		1,805,624.00	1,669,626.60		135,997.40
Salaries, officers and employes, House of Representatives	1886	4,426.83	40.00		4,466.83	40.00	4,426.83	
Do.....	1887	806.00	160.55	350.56	1,317.11	160.55	1,156.56	
Do.....	(1887)		600.00		600.00	600.00		
Do.....	(1888)							
Do.....	1888	4,250.38	1,679.00		5,929.38			5,929.38
Do.....	1889	1,917.92	438,700.99		440,618.91	432,178.80		8,440.11
Do.....	(1888)							
Do.....	(1889)		2,521.20		2,521.20	2,521.20		
Contingent expenses, House of Representatives:								
Stationery and newspapers	1886			860.30	860.30		860.30	
Do.....	1886	250.00			250.00		250.00	
Do.....	1887	2,092.86		176.54	2,269.40		2,269.40	
Do.....	1888	7,625.00	125.00	1,523.42	9,273.42	7,500.00		1,773.42
Do.....	1889		47,875.00		47,875.00	47,625.00		250.00
Fuel for heating apparatus	1887			50.11	50.11		50.11	
Do.....	1888	2,000.00		25.61	2,025.61	2,000.00		25.61
Do.....	1889		7,000.00		7,000.00	7,000.00		
Furniture and repairs	1886			815.69	815.69		815.69	
Do.....	1887	2,270.59		10.00	2,280.59		2,280.59	
Do.....	1888	3,312.00		215.15	3,527.15	1,266.32		2,260.83
Do.....	1889		10,000.00		10,000.00	6,000.00		4,000.00
Materials for folding	1887			245.60	245.60		245.60	
Do.....	1888	6,000.00		4.07	6,004.07	6,000.00		4.07
Do.....	1889		16,700.00		16,700.00	16,700.00		
Packing boxes	1889		2,987.00		2,987.00	2,987.00		
Postage	1889		525.00		525.00	525.00		
Miscellaneous items	1885	963.44			963.44		963.44	
Do.....	1886	1,715.04			1,715.04		1,715.04	
Do.....	1887	10,060.00		3,716.19	13,716.19		13,716.19	
Do.....	1888		1,642.02	91.81	1,733.83	1,667.16		66.67
Do.....	1889		43,600.00		43,600.00	43,100.00		500.00
Carried forward.....		195,856.05	3,439,685.74	14,046.19	3,648,987.98	3,372,560.86	102,856.84	173,570.28

* And prior years.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1888, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations, July 1, 1888.	Appropriations for the fiscal year ending June 30, 1889.	Repayments during the fiscal year ending June 30, 1889.	Aggregate available during the fiscal year ending June 30, 1889.	Payments during the fiscal year ending June 30, 1889.	Amounts carried to the surplus fund June 30, 1889.	Balances of appropriations June 30, 1889.
TREASURY—continued.								
Brought forward.....		\$195,856.05	\$3,439,085.74	\$14,046.19	\$3,648,987.98	\$3,372,560.86	\$102,856.84	\$173,570.28
Salaries, Capitol police, House of Representatives.....	1888	63.60			63.60			63.60
Do.....	1889		18,300.00		18,300.00	18,258.12		41.88
Contingent fund, Capitol police, House of Representatives.....	1887	50.00			50.00		50.00	
Do.....	1888	50.00			50.00			50.00
Do.....	1889		50.00		50.00			50.00
Contingent expenses, postage, House of Representatives.....	1886	26.00			26.00		26.00	
Do.....	1888		80.00		80.00	80.00		
Reimbursement to official reporters, House of Representatives.....			5,000.00		5,000.00	5,000.00		
One month's extra pay to officers and employes, House of Representatives.....			43,081.14		43,081.14	43,081.14		
Compiling reports of committees of Congress.....			5,477.00		5,477.00	4,697.00		800.00
Payment for contesting seats in Congress.....			34,430.19		34,430.19	34,430.19		
Compiling testimony in contested-election cases.....			2,000.00		2,000.00	2,000.00		
Digest of contested-election cases, Forty-eighth, Forty-ninth, and Fiftieth Congresses.....			1,500.00		1,500.00	1,500.00		
Statement of appropriations.....			1,200.00		1,200.00			1,200.00
Joint Select Committee on Increase of Water Supply, Washington, D. C.....			25,000.00	23.24	25,023.24	25,000.00		23.24
Salaries, office of Public Printer.....	1887	704.55			704.55		704.55	
Do.....	1889		15,100.00		15,100.00	14,578.56		521.44
Contingent expenses, office of Public Printer.....	1887	7.34			7.34		7.34	
Do.....	1888	999.50			999.50	652.62		346.88
Do.....	1889		3,000.00	15.12	3,015.12	2,300.00		715.12
Removal and storage of certain material, Government Printing Office.....		3,451.77	5,000.00	13.07	8,464.84	5,300.00		3,164.84
Engineer and boiler, Government Printing Office.....			14,000.00	650.00	14,650.00	9,800.00		4,850.00
Enlargement of building, Government Printing Office.....			16,000.00		16,000.00	15,500.00		500.00
Public printing and binding.....	1887	6,178.65		59.17	6,237.82	4,678.65	1,559.17	
Do.....	1887		25,000.00		25,000.00	20,200.00		4,800.00
Do.....	1888			24,541.48	120,504.79	120,480.39		24.40
Do.....	1888	95,963.31						
Do.....	1888		16,830.18	73.29	16,903.47	14,769.62		2,133.85
Do.....	1889		2,480,000.00	130,931.62	2,610,931.62	2,451,552.78		159,378.84
Printing annual report (1885), Bureau of Animal Industry.....		5,807.68			5,807.68		5,807.68	

Printing fourth and fifth annual reports, Bureau of Animal Industry			87,930.00		87,930.00			87,930.00
Printing first annual report of Commissioner of Labor	7,769.85				7,769.85		7,769.85	
Printing second annual report of Commissioner of Labor	7,183.91				7,183.91		7,183.91	
Printing third annual report of Commissioner of Labor		25,000.00	1,214.22		26,214.22	18,600.00		7,614.22
Printing fourth annual report of Commissioner of Labor		19,202.60	33.41		19,236.01	3,000.00		16,236.01
Printing annual bulletin (1887), Bureau of Ethnology	51.44		277.34		328.78			328.78
Printing report for 1887-commerce and navigation			1,500.00		1,500.00	1,093.82	406.18	
Printing annual report (1885), Commissioner of Agriculture	84,783.24				84,783.24		84,783.24	
Printing annual report (1886), Commissioner of Agriculture			20.89		20.89	20.89		
Printing annual report (1887), Commissioner of Agriculture	147,881.89		3.74		147,885.63	147,881.89		3.74
Printing annual report (1888), Commissioner of Agriculture		200,000.00	1,864.70		201,864.70	104,435.76		97,428.94
Publication of consular reports on cattle and dairy farming	55,691.80		438.42		56,130.22	48,300.00		7,830.22
Publication of the Tenth Census reports	52,495.52		476.89		52,972.41	37,700.00		15,272.41
Publication of the Peter Force collection of manuscript	5,000.00		1,500.00		6,500.00			6,500.00
Printing decisions of Department of Interior regarding public lands and pensions		11,000.00	367.64		11,367.64	10,500.00		867.64
Salaries, Library of Congress	1889	39,000.00			39,000.00	39,000.00		
Contingent expenses, Library of Congress	1888	1,000.00			1,000.00	1,000.00		
Do	1889		1,500.00		1,500.00	1,000.00		500.00
Increase of Library of Congress	1886*			597.03	597.03		597.03	
Do	1888	5,500.00		5,500.00	5,500.00	5,500.00		
Do	1889		11,000.00		11,000.00	6,000.00		5,000.00
Catalogue of Library of Congress		5,000.00			5,000.00			5,000.00
Works of art for the Capitol		1,500.00			1,500.00			1,500.00
Salaries, Botanic Garden	1887		10		10		10	
Do	1889		12,873.75		12,873.75	12,873.75		
Improving Botanic Garden	1887		1.79		1.79		1.79	
Do	1889	5,000.00			5,000.00	5,000.00		
Improving buildings, Botanic Garden	1887		.03		.03		.03	
Do	1889	4,000.00			4,000.00	4,000.00		
Salaries, judges, etc., Court of Claims	1889	32,240.00			32,240.00	32,240.00		
Reporting decisions, Court of Claims	1889	1,000.00			1,000.00	1,000.00		
Contingent expenses, Court of Claims	1888		82		82			82
Do	1889	3,000.00			3,000.00	3,000.00		
Payment of judgments, Court of Claims		94,489.50	3,877,311.48	500.00	3,972,300.98	3,344,294.66	517.70	627,488.62
Salary of the President	1889	50,000.00			50,000.00	50,000.00		
Salary of the Vice-President	1889	2,622.22			2,622.22	2,622.22		
Compensation of the President of the Senate	1889	3,000.00			3,000.00	2,016.70		983.30
Salaries, Executive Office	1887	3,637.08			3,637.08		3,637.08	
Do	1888	1,364.00		3,119.43	4,483.43			4,483.43
Do	1889		33,864.00		33,864.00	33,352.80		511.20
Contingent expenses, Executive Office	1887	4,999.15			4,999.15		4,999.15	
Carried forward		782,505.83	10,526,178.30	180,769.63	11,489,453.76	10,080,832.42	220,907.64	1,187,713.70

* And prior years.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1888, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations, July 1, 1888.	Appropriations for the fiscal year ending June 30, 1889.	Repayments during the fiscal year ending June 30, 1889.	Aggregate available during the fiscal year ending June 30, 1889.	Payments during the fiscal year ending June 30, 1889.	Amounts carried to the surplus fund June 30, 1889.	Balances of appropriations June 30, 1889.
TREASURY—continued.								
Brought forward.....		\$782,505.83	\$10,526,178.30	\$180,769.63	\$11,489,453.76	\$10,080,832.42	\$220,907.64	\$1,187,713.70
Contingent expenses, Executive Office.....	1888	2,000.00		1,696.96	3,696.96	118.78		3,578.18
Do.....	1889		8,000.00	118.78	8,118.78	8,000.00		118.78
Conveying votes of electors for President and Vice-President.....			9,211.75		9,211.75	9,211.75		
Printing ascertainment of electors for President and Vice-President.....			1,353.10		1,353.10	1,353.10		
Salaries, Civil Service Commission.....	1887	710.57			710.57		710.57	
Do.....	1888	678.64			678.64			678.64
Do.....	1889		29,691.30		29,691.30	26,500.00		3,191.30
Traveling expenses, Civil Service Commission.....	1886*			188.36	188.36		188.36	
Do.....	1887	353.05			353.05			
Do.....	1888	180.42			180.42	80.61		99.81
Do.....	1889		5,000.00		5,000.00	4,700.00		300.00
Contingent expenses, Civil Service Commission.....	1885	73.62			73.62		73.62	
Do.....	1889*		250.00		250.00	250.00		
Salaries, Department of State.....	1887	2,141.10			2,141.10		2,141.10	
Do.....	1888	2,740.73		840.63	3,581.36			3,581.36
Do.....	1889		117,412.39		117,412.39	117,000.00		412.39
Proof reading, Department of State.....	1887	80.00			80.00		80.00	
Do.....	1888	80.00		100.00	180.00			180.00
Do.....	1889		1,280.00		1,280.00	1,200.00		80.00
Stationery and furniture, Department of State.....	1887	543.48			543.48		543.48	
Do.....	1888		5,000.00		5,000.00	5,000.00		
Do.....	1889		1,200.00		1,200.00	1,200.00		
Lithographing, Department of State.....	1888			450.68	450.68	450.68		
Books and maps, Department of State.....	1889		2,000.00		2,000.00	2,000.00		
Contingent expenses, Department of State.....	1887	514.78			514.78		514.78	
Do.....	1888	300.00		693.54	993.54	155.95		837.59
Do.....	1889		4,800.00		4,800.00	4,500.00		300.00
Editing and publishing Revised and Annual Statutes.....		12.06	4,000.00		4,012.06	4,012.05	.01	
Editing Supplement to Digest of International Law.....			2,500.00		2,500.00	2,500.00		
Editing Revised and Annual Statutes.....			4,000.00		4,000.00	3,000.00		1,000.00
Statute of Liberty Enlightening the World.....		3,422.04			3,422.04			3,422.04
Salaries, office Secretary of the Treasury.....	1886*		64.17		64.17	64.17		
Do.....	1887	11,011.19		637.32	11,648.51		11,648.51	
Do.....	1888	8,758.00			8,758.00			8,758.00
Do.....	1889		472,278.28		472,278.28	472,278.28		
Salaries, office Secretary of the Treasury, certified claims.....			61.85		61.85	61.85		
Salaries, office Supervising Architect.....	1887	1,320.00		286.67	1,606.67		1,606.67	

Salaries, Do	1889		13,474.35		13,474.35	13,474.35		
Salaries, office First Comptroller	1887	1,781.23			1,781.23		1,781.23	
Do	1888			712.29	712.29	66.90		645.39
Do	1889		88,530.11		88,530.11	88,000.00		530.11
Salaries, office Second Comptroller	1887	2,333.67			2,333.67		2,333.67	
Do	1888	2,000.00		385.25	2,385.25			2,385.25
Do	1889		91,720.00		91,720.00	91,720.00		
Salaries, office Second Comptroller, accounts Soldiers' Home		26.96	3,308.00		3,326.96	2,573.79	26.96	726.21
Salaries, office Commissioner of Customs	1887	501.60			501.60		501.60	
Do	1888			304.06	304.06			304.06
Do	1889		49,430.00		49,430.00	49,430.00		
Salaries, office First Auditor	1887	771.69			771.69		771.69	
Do	1888	1,000.00		129.92	1,129.92	3.80		1,126.12
Do	1889		88,810.00		88,810.00	87,000.00		1,810.00
Salaries, office Second Auditor	1887	14,748.88			14,748.88		14,748.88	
Do	1888	13,910.00		1,514.05	15,424.05			15,424.05
Do	1889		273,745.87		273,745.87	270,000.00		3,745.87
Salaries, office Second Auditor, accounts Soldiers' Home		545.57	6,600.00		7,145.57	6,900.00		245.57
Salaries, office Second Auditor, repairing rolls		275.00	21,000.00		21,275.00	21,000.00		275.00
Salaries, office Third Auditor	1887	6,625.57			6,625.57		6,625.57	
Do	1888	2,000.00		512.66	2,512.66			2,512.66
Do	1889		191,783.81		191,783.81	190,500.00		1,283.81
Additional compensation, Third Auditor's Office		3,733.29			3,733.29			3,733.29
Salaries, office Fourth Auditor	1887	929.33			929.33		929.33	
Do	1888			751.86	751.86			751.86
Do	1889		69,234.34		69,234.34	69,000.00		234.34
Salaries, office Fifth Auditor	1887	957.64			957.64		957.64	
Do	1888			376.09	376.09			376.09
Do	1889		47,610.00		47,610.00	47,000.00		610.00
Salaries, office Sixth Auditor	1887	7,534.87			7,534.87		7,534.87	
Do	1888	1,390.00	25.38	2,155.28	3,570.66	25.38		3,545.28
Do	1889		502,090.00		502,090.00	498,000.00		4,090.00
Salaries, office Treasurer United States	1887	4,284.68			4,284.68		4,284.68	
Do	1888	11,984.80		1,515.50	13,500.30	43.50		13,456.80
Do	1889		273,642.04		273,642.04	271,500.00		2,142.04
Salaries, office Treasurer United States national currency (re-imburseable)	1887	5,039.62			5,039.62		5,039.62	
Do	1888	6,560.00		817.99	7,377.99			7,377.99
Do	1889		70,970.10		70,970.10	70,500.00		470.10
Salaries, office Register	1887			2,583.39	2,583.39		2,583.39	
Do	1888		139,750.00		139,750.00	139,750.00		
Salaries, office Comptroller of the Currency	1887	5,467.00			5,467.00		5,467.00	
Do	1888			1,241.96	1,241.96			1,241.96
Do	1889		103,120.00		103,120.00	102,000.00		1,120.00
Salaries, office Comptroller of the Currency, national currency (re-imburseable)	1887	1,772.03			1,772.03		1,772.03	
Do	1888			269.61	269.61			269.61
Carried forward		913,598.94	18,229,117.14	199,052.48	14,341,768.56	12,762,957.36	294,125.95	1,284,685.25

* And prior years.

BALANCES-OF APPROPRIATIONS UNEXPENDED JUNE 30, 1888, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations, July 1, 1888.	Appropriations for the fiscal year ending June 30, 1889.	Repayments during the fiscal year ending June 30, 1889.	Aggregate available during the fiscal year ending June 30, 1889.	Payments during the fiscal year ending June 30, 1889.	Amounts carried to the surplus fund June 30, 1889.	Balances of appropriations June 30, 1889.
TREASURY—continued.								
Brought forward.....		\$913, 598.94	\$13, 229, 117. 14	\$199, 052. 48	\$14, 341, 768. 56	\$12, 762, 957. 36	\$294, 125. 95	\$1, 284, 685. 25
Salaries, office Comptroller of the Currency, national currency (re-imbursable).....	1889		16, 820. 00		16, 820. 00	16, 000. 00		820. 00
Salaries, office Life-Saving Service.....	1887			512. 13	512. 13		512. 13	
Do.....	1889		38, 480. 00		38, 480. 00	38, 480. 00		
Salaries, office Light-House Board.....	1887	521. 09			521. 09		521. 09	
Do.....	1888			393. 20	393. 20			393. 20
Do.....	1889		36, 238. 37		36, 238. 37	35, 500. 00		738. 37
Salaries, office Commissioner of Internal Revenue.....	1887	10, 474. 65			10, 474. 65		10, 474. 65	
Do.....	1888	8, 000. 00		952. 84	8, 952. 84			8, 952. 84
Do.....	1889		261, 590. 00		261, 590. 00	257, 500. 00		4, 090. 00
Salaries, office Commissioner of Internal Revenue (re-imbursable).....	1887	2, 524. 95			2, 524. 95		2, 524. 95	
Do.....	1888	2, 500. 00			2, 500. 00			2, 500. 00
Do.....	1889		2, 500. 00		2, 500. 00	2, 500. 00		
Salaries, Bureau of Navigation (Treasury).....	1887	2, 096. 98		179. 49	2, 276. 47		2, 276. 47	
Do.....	1888	680. 00			680. 00			680. 00
Do.....	1889		25, 845. 22		25, 845. 22	25, 845. 22		
Salaries, Bureau of Statistics.....	1887	230. 40			230. 40		230. 40	
Do.....	1888			76. 66	76. 66			76. 66
Do.....	1889		46, 060. 00		46, 060. 00	46, 060. 00		
Salaries, Secret Service Division.....	1887	130. 58			130. 58		130. 58	
Do.....	1888	120. 65			120. 65			120. 65
Do.....	1889		11, 620. 00		11, 620. 00	11, 547. 56		72. 44
Salaries, employés building corner Seventeenth and F streets.....	1888	150. 33			150. 33	60. 48		89. 85
Do.....	1889		8, 720. 43		8, 720. 43	8, 550. 00		170. 43
Salaries, Supervising Surgeon-General Marine-Hospital Service.....	1887			209. 88	209. 88		209. 88	
Do.....	1888			(t)				
Do.....	1889	127, 840. 00			27, 840. 00	27, 840. 00		
Salaries, Supervising Inspector-General Steam-boat Inspection Service.....	1889		10, 140. 00		10, 140. 00	10, 140. 00		
Salaries, office of Standard Weights and Measures.....	1886			1, 268. 90	1, 268. 90		1, 268. 90	
Do.....	1889		3, 470. 00		3, 470. 00	3, 470. 00		
Contingent expenses, office of Standard Weights and Measures.....	1886			694. 49	694. 49		694. 49	
Do.....	1887	600. 00			600. 00		600. 00	
Do.....	1888	600. 00			600. 00			600. 00
Do.....	1889		1, 100. 00		1, 100. 00	963. 29		136. 71
Investigating pay and bounty claims of Indian soldiers.....		500. 00	2, 000. 00		2, 500. 00	2, 500. 00		

Examination of national banks and bank plates	1887	1,950.00			1,950.00		1,950.00	
Do	1888	835.44		475.01	1,310.45			1,310.45
Do	1889		2,000.00		2,000.00	587.32		1,412.68
Extra compensation to certain employes of custom-house, Chicago, Ill.		2,281.77			2,281.77	2,281.77		
Collecting statistics relating to commerce	1887	1,132.30			1,132.30		1,132.30	
Do	1889		7,000.00		7,000.00	7,000.00		
Aid to sufferers from yellow fever			100,000.00		100,000.00	75,000.00		25,000.00
Treasury and War Department commissioners			3,600.00		3,600.00	3,600.00		
Contingent expenses, Treasury Department:								
Stationery	1887	712.89			712.89		712.89	
Do	1888	3,680.47		3,721.05	7,401.52	1,991.06		5,410.46
Do	1889		28,000.00	42,767.73	70,767.73	70,067.10		700.63
Binding and newspapers	1887			51.80	51.80		51.80	
Do	1888	374.23			374.23			374.23
Do	1889		2,500.00		2,500.00	2,500.00		
Investigation of accounts and traveling expenses	18-7	420.00		337.79	757.79		757.79	
Do	1888	500.00			500.00	18.24		481.76
Do	1889		1,500.00	228.05	1,728.05	1,728.05		
Freight, telegrams, etc.	1887	192.22		63.86	256.08		256.08	
Do	1888	1,000.00			1,000.00			1,000.00
Do	1889		3,500.00	6.67	3,506.67	3,506.67		
Horses and wagons	1887	130.80		504.28	635.08		635.08	
Do	1888	1,000.00			1,000.00	300.00		700.00
Do	1889		4,000.00		4,000.00	4,000.00		
Rent	1887		4,800.00		4,800.00	4,800.00		
Ice	1887	1,210.00		455.06	1,665.06		1,665.06	
Do	1889		3,500.00		3,500.00	3,500.00		
Fuel, etc.	1887	1,205.00		518.15	1,723.15		1,723.15	
Do	1889		10,000.00		10,000.00	10,000.00		
File holders and cases	1887			101.56	101.56		101.56	
Do	1889		5,000.00		5,000.00	5,000.00		
Gas, etc.	1887			419.19	419.19		419.19	
Do	1889		16,000.00		16,000.00	16,000.00		
Carpets and repairs	1887			246.12	246.12		246.12	
Do	1889		6,500.00		6,500.00	6,500.00		
Carpets, etc.	1888			214.40	214.40		214.40	
Furniture, etc.	1887	4,328.65		658.06	4,986.71		4,986.71	
Do	1888	3,073.95		313.85	3,387.80	3,000.00		387.80
Do	1889		10,000.00	268.73	10,268.73	10,268.73		
Miscellaneous items	1887			76.44	76.44		76.44	
Do	1888	3.89		15.59	19.48			19.48
Do	1889		10,000.00	7.50	10,007.50	10,000.00		7.50
Building corner Seventeenth and F streets.	1888			395.40	395.40	395.40		
Library, Treasury Department	1887			35.00	35.09		35.00	
Postage, Treasury Department	1887	250.00			250.00		250.00	
Carried forward		994,850.18	13,911,601.16	255,221.36	15,161,672.70	13,492,172.65	328,568.66	1,340,931.39

*\$19,700 transferred from salaries of light-house keepers, customs ledger.
 †\$150 transferred to Marine-Hospital Service, Customs ledger.
 ‡\$27,840 transferred from Marine-Hospital Service, Customs ledger.

§ And prior years.
 || Transferred from Customs ledger.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1888, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations, July 1, 1888.	Appropriations for the fiscal year ending June 30, 1889.	Repayments during the fiscal year ending June 30, 1889.	Aggregate available during the fiscal year ending June 30, 1889.	Payments during the fiscal year ending June 30, 1889.	Amounts carried to the surplus fund June 30, 1889.	Balances of appropriations June 30, 1889.
TREASURY—continued.								
Brought forward		\$994,850.18	\$13,911,601.16	\$255,221.36	\$15,161,672.70	\$13,492,172.65	\$326,568.66	\$1,340,931.39
Postage, Treasury Department	1888	150.00			150.00			150.00
Do	1889		250.00		250.00			250.00
Postage to Postal Union countries, Treasury Department	1889		1,500.00		1,500.00			1,500.00
National Board of Health, storage of records, etc.			1,004.00		1,004.00	1,004.00		
Removal of quarantine station from Ship Island, Mississippi		*44,900.00			44,900.00	38,024.88		6,875.12
Expenses of the national currency	1887	7,470.65			7,470.65		7,470.65	
Do	1888	18.75		358.98	377.73	39.46		338.27
Refunding to National Banking Association excess of duty			6.25		6.25	6.25		
Distinctive paper for United States securities	1887	512.69			512.69		512.69	
Do	1888	11.44		340.98	352.37	9.00		343.37
Do	1889		60,000.00	528.36	60,528.36	60,528.36		
Losses on old copper cents			1,500.00		1,500.00	1,309.44		190.56
Storage of silver, transportation		104,312.50			104,312.50	26,750.00		77,562.50
Vaults for storage of silver			60,000.00		60,000.00			60,000.00
Transportation of gold coin		60,486.00			60,486.00			60,486.00
Transportation of silver coin		67,785.79	25,000.00		92,785.79	50,803.93		41,881.86
Transportation of minor coin	1887	839.83			839.83		839.83	
Do	1888	2,313.13			2,313.13	26.00		2,287.13
Do	1889		4,000.00		4,000.00	902.75		3,097.25
Loss on recoinage of minor coins	1887	25.91			25.91		25.91	
Do	1888	4,000.00			4,000.00			4,000.00
Do	1889		4,000.00		4,000.00			4,000.00
Presses and separating machines for United States securities		2,716.70			2,716.70	51.31		2,665.39
Do	1888	6,664.35			6,664.35	6,664.35		
Recoinage of gold and silver coins	1887		63.96		63.96	63.96		
Do	1888		275.46		275.46	275.46		
Do	1889		20,000.00		20,000.00	19,884.62		115.38
Custody of dies, rolls, and plates	1888	13.20			13.20			13.20
Do	1889		6,800.00		6,800.00	6,800.00		
Sealing and separating United States securities	1887	739.02			739.02		739.02	
Do	1888	1,527.17			1,527.17	727.98		799.19
Do	1889		1,500.00		1,500.00	860.86		639.14
Suppressing counterfeiting and other crimes	1886		250.00	538.00	788.00	250.00	538.00	
Do	1887	977.93		632.95	1,610.88		1,610.88	
Do	1888	47.51			47.51	47.51		

Do	1889		64,000.00		64,000.00	63,185.03	814.97
Special witnesses of destruction of United States securities	1889		1,565.00		1,565.00	1,565.00	
Expenses incurred under act relating to Chinese		6,585.70			6,585.70	1,312.00	5,273.70
Lands and other property of the United States	1886			214.64	214.64		214.64
Do	1887	776.82			776.82		776.82
Do	1888	874.13		36.40	910.53	78.84	831.69
Do	1889		500.00		500.00	446.98	53.02
Propagation of food fishes	1884	18.16			18.16		18.16
Do	1886			96.89	96.89		96.89
Do	1887	1,614.81			1,614.81		1,614.81
Do	1888	11,849.23		5.50	11,854.73	11,185.38	669.35
Do	1889		257,580.00	529.16	258,109.16	247,250.91	10,858.25
Steam-vessels, of food fishes		6,968.56		717.27	7,680.83	6,902.77	778.06
Sailing vessels, of food fishes		97.72			97.72		97.72
Fish Commissioner's building, Wood's Holl		214.21			214.21		214.21
Fish hatchery at Neosho, Mo			8,000.00		8,000.00	7,295.76	704.24
Fish hatchery at Duluth, Minn.		9,000.00	4,000.00	3.64	13,003.64	13,000.00	3.64
Fish hatchery on Columbia River		8,470.60			8,470.60	2,723.00	5,747.60
Fish hatchery at Baird, Cal			4,000.00		4,000.00		4,000.00
Fish ponds, Monument lot		500.00		1.20	501.20	401.70	99.50
North American Ethnology, Smithsonian Institution		1,294.30	40,000.00	.88	41,295.18	33,050.00	8,245.18
International exchanges, Smithsonian Institution	1889		15,000.00		15,000.00	14,993.22	6.78
Expenses, Smithsonian Institution			42,180.00		42,180.00	42,180.00	
Smithsonian Institution building, repairs				.82	.82		.82
To promote the education of the blind		2,500.00		10,000.00	12,500.00	10,000.00	2,500.00
Purchase and management of Louisville and Portland Canal				640.00	640.00		640.00
World's Industrial Exhibition at New Orleans, La.		14,270.25			14,270.25	13,957.20	313.05
Salaries, Bureau of Engraving and Printing	1887	618.30			618.30		618.30
Do	1889		17,450.00		17,450.00		17,450.00
Compensation of employes, Bureau of Engraving and Printing	1887	37.70			37.70		37.70
Do	1888	5,000.00		1,640.50	6,640.50		6,640.50
Do	1889		370,000.00		370,000.00	363,300.00	6,700.00
Materials and miscellaneous expenses, Bureau of Engraving and Printing	1887	1,561.35			1,561.35		1,561.35
Do	1888	3,407.74		5,895.99	9,363.73	1,950.00	7,413.73
Do	1889		189,000.00	1,761.16	190,761.16	179,351.12	11,410.04
Plate printing, Bureau of Engraving and Printing	1887		408.03		408.03	408.03	
Do	1888			3,587.74	3,587.74		3,587.74
Do	1889		398,000.00		398,000.00	396,500.00	1,500.00
Refunding taxes illegally collected under direct-tax laws			20.36		20.36	20.36	
Outstanding liabilities		508,930.78		39,058.79	547,989.57	44,180.86	503,808.71
Sinking fund, Union Pacific Railroad Company		11,113.61	956,506.92		967,620.53	961,144.83	6,475.70
Sinking fund, Central Pacific Railroad Company		3,178.80	364,617.61		367,796.41	365,030.27	2,766.14
Carried forward		1,899,300.52	16,830,578.75	321,811.16	19,051,690.43	16,506,166.03	345,244.31
							2,199,280.09

* Transferred from Customs ledger.

† And prior years.

REGISTER.

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BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1888, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations, July 1, 1888.	Appropriations for the fiscal year ending June 30, 1889.	Repayments during the fiscal year ending June 30, 1889.	Aggregate available during the fiscal year ending June 30, 1889.	Payments during the fiscal year ending June 30, 1889.	Amounts carried to the surplus fund June 30, 1889.	Balances of appropriations June 30, 1889.
TREASURY—continued.								
Brought forward.....		\$1,899,300.52	\$16,830,578.75	\$321,811.16	\$19,051,690.43	\$16,506,166.03	\$345,244.31	\$2,199,280.09
Trust-fund interest for support of free schools in South Carolina.....		345.21	2,002.48		2,347.69	1,800.00		547.69
Preventing the spread of epidemic diseases.....		161,893.96	200,000.00	410.90	362,304.86	252,422.65		109,882.21
Contingent expenses national currency (re-imbursable), office of the Treasurer.....			64,865.73		64,865.73	64,865.73		
Salaries, office assistant treasurer:								
Baltimore, Md.....	1887	.30			.30		.30	
Do.....	1888	.04			.04			.04
Do.....	1889		21,600.00		21,600.00	21,598.10		1.90
Boston, Mass.....	1887	49.94			49.94		49.94	
Do.....	1888	120.64			120.64			120.64
Do.....	1889		37,859.73		37,859.73	37,266.80		592.93
Chicago, Ill.....	1887	81.54			81.54		81.54	
Do.....	1888	5.87			5.87			5.87
Do.....	1889		25,826.23	173.03	25,999.26	25,523.53		475.73
Cincinnati, Ohio.....	1887	60.24			60.24		60.24	
Do.....	1889		16,560.00		16,560.00	16,560.00		
New York, N. Y.....	1887	2,578.30			2,578.30		2,578.30	
Do.....	1888	4,337.44		60.44	4,397.88			4,397.88
Do.....	1889		174,890.00	182.76	175,072.76	174,363.99		708.77
Do.....	(1889)		3,500.00		3,500.00	750.00		2,750.00
Do.....	(1890)		18,003.04		18,003.04	17,804.75		198.29
New Orleans, La.....	1889						106.29	
Philadelphia, Pa.....	1887	106.29			106.29			
Do.....	1888	381.27			381.27			381.27
Do.....	1889		36,540.00		36,540.00	36,540.00		
St. Louis, Mo.....	1887	61.15			61.15		61.15	
Do.....	1889		17,805.65		17,805.65	17,328.00		477.65
San Francisco, Cal.....	1889		27,120.00		27,120.00	27,120.00		
Paper for checks and drafts, independent treasury.....	1887	91.35			91.35		91.35	
Do.....	1888	872.84			872.84	703.96		168.88
Do.....	1889		9,000.00		9,000.00	7,196.52		1,803.48
Salaries of special agents, independent treasury.....	1887		193.91		193.91	193.91		
Do.....	1888			400.00	400.00	324.19		75.81
Do.....	1889		5,000.00		5,000.00	5,000.00		
Contingent expenses, independent treasury.....	1886*			1.03	1.03		1.03	
Do.....	1887	8,281.06		493.84	8,774.90	72.75	8,642.15	
Do.....	1888	73.41	25,000.00	9.80	25,083.21	22,235.68		2,847.53
Do.....	1889		70,000.00	12,081.63	82,081.63	79,020.91		3,060.72

Contingent expenses, independent treasury, certified claims		6.00		6.00	6.00	6.00	61.00
Tile floor for laboratory, Bureau of the Mint	1887	61.00			61.00		61.00
Salaries, office Director of the Mint	1888	66.66			66.66	66.66	
Do	1889		11.41		11.41		11.41
Do	1889		28,731.85		28,731.85	28,000.00	731.85
Contingent expenses, office Director of the Mint	1886*		14.51		14.51		14.51
Do	1884	3,281.72			3,281.72		3,281.72
Do	1887	2,621.48			2,621.48	11.25	2,610.23
Do	1888	2,609.63		82.50	2,692.13	865.49	1,826.64
Do	1889		7,750.00	138.86	7,888.86	4,124.38	3,764.48
Freight on bullion and coin, mints and assay offices	1887	4,761.17			4,761.17		4,761.17
Do	1888	4,517.33			4,517.33	1,115.92	3,401.41
Do	1889		10,000.00		10,000.00	6,960.92	3,039.08
Salaries, mint at Carson	1887	17,766.38			17,766.38		17,766.38
Do	1888	12,750.00		97.12	12,847.12		12,847.12
Do	1889		29,550.00		29,550.00	19,550.00	10,000.00
Wages of workmen, mint at Carson	1887	42,101.00			42,101.00		42,101.00
Do	1888	32,900.00		46.00	32,946.00		32,946.00
Do	1889		60,000.00		60,000.00	31,600.00	28,400.00
Contingent expenses, mint at Carson	1886*		459.73		459.73		459.73
Do	1887	22,610.82			22,610.82		22,610.82
Do	1888	13,262.59		199.93	13,462.52	488.98	12,973.54
Do	1889		25,000.00		25,000.00	9,978.30	15,021.70
Salaries, mint at Denver	1887	320.66			320.66		320.66
Do	1889		10,950.00	59.60	11,009.60	10,950.00	59.60
Wages of workmen, mint at Denver	1887	751.34			751.34		751.34
Do	1889		14,750.00	211.50	14,961.50	13,200.00	1,761.50
Contingent expenses, mint at Denver	1887	745.71			745.71		745.71
Do	1888	1,315.35		550.61	1,865.96	11.59	1,854.37
Do	1889		6,000.00	206.15	6,206.15	2,609.42	3,596.73
Salaries, mint at New Orleans	1887	108.71			108.71		108.71
Do	1888			48.35	48.35		48.35
Do	1889		31,950.00		31,950.00	31,950.00	
Wages of workmen, mint at New Orleans	1887	2.42			2.42		2.42
Do	1888			1,324.81	1,324.81		1,324.81
Do	1889		74,000.00		74,000.00	74,000.00	
Contingent expenses, mint at New Orleans	1887	6,689.40			6,689.40	42.00	6,647.40
Do	1888			1,863.04	1,863.04	56.27	1,806.77
Do	1889		35,000.00		35,000.00	35,000.00	
Salaries, mint at Philadelphia	1887	884.31			884.31		884.31
Do	1888			57.69	57.69		57.69
Do	1889		41,550.00		41,550.00	41,550.00	
Wages of workmen, mint at Philadelphia	1887	620.12			620.12		620.12
Do	1888			216.44	216.44		216.44
Do	1889		293,000.00	2,872.88	295,872.88	295,872.88	
Contingent expenses, mint at Philadelphia	1887	13,831.03			13,831.03		13,831.03
Do	1888			30,054.79	30,054.79	355.54	29,699.25
Carried forward		2,263,220.20	18,254,583.37	374,080.51	20,891,884.08	17,923,156.44	474,500.52
							2,494,227.12

*And prior years.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1888, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations, July 1, 1888.	Appropriations for the fiscal year ending June 30, 1889.	Repayments during the fiscal year ending June 30, 1889.	Aggregate available during the fiscal year ending June 30, 1889.	Payments during the fiscal year ending June 30, 1889.	Amounts carried to the surplus fund June 30, 1889.	Balances of appropriations June 30, 1889.
TREASURY—continued.								
Brought forward.....	1889	\$2,263,220.20	\$18,254,583.37	\$374,080.51	\$20,891,884.08	\$17,923,156.44	\$474,500.52	\$2,494,227.12
Contingent expenses, mint at Philadelphia.....	1887		100,000.00	142.50	100,142.50	100,142.50		
Salaries, mint at San Francisco.....	1887	43.44			43.44		43.44	
Do.....	1888			59.76	59.76			59.76
Do.....	1889		41,100.00		41,100.00	41,100.00		
Wages of workmen, mint at San Francisco.....	1887	920.12			920.12		920.12	
Do.....	1888	409.66		1,116.75	1,526.41			1,526.41
Do.....	1889		170,000.00		170,000.00	169,763.84		236.16
Contingent expenses, mint at San Francisco.....	1886			6.70	6.70		6.70	
Do.....	1887	3,530.86			3,530.86	5.00	3,525.86	
Do.....	1888	243.23		30.92	274.15	65.37		208.78
Do.....	1889		40,000.00	61.30	40,060.00	39,982.02		17.98
Salaries, assay office, Boisé City.....	1889		3,200.00	192.50	3,261.30	3,261.30		
Wages, United States assay office, Boisé City.....	1888	65.00			257.50			257.50
Wages and contingent expenses, assay office, Boisé City.....	1885	1.63			1.63		1.63	
Do.....	1885+	4.41			4.41	4.41		
Do.....	1886			.79	.79		.79	
Do.....	1887	51.66			51.66		51.66	
Do.....	1888	37.54		20.12	57.66	29.54		28.12
Do.....	1889		9,000.00	115.47	9,115.47	9,107.58		7.89
Salaries, assay office, Charlotte.....	1889		2,750.00		2,750.00	2,750.00		
Wages and contingent expenses, assay office, Charlotte.....	1887	434.15			434.15		434.15	
Do.....	1888			137.42	137.42			137.42
Do.....	1889		2,000.00		2,000.00	2,000.00		
Salaries, assay office, Helena.....	1889		7,700.00		7,700.00	7,700.00		
Wages of workmen, assay office, Helena.....	1885	25.00			25.00		25.00	
Do.....	1887	178.75			178.75		178.75	
Do.....	1889		12,000.00		12,000.00	11,903.00		100.00
Contingent expenses, assay office, Helena.....	1887	.02	20.03		20.05	20.03	.02	
Do.....	1888	1,280.34		1.00	1,281.34	776.27		505.07
Do.....	1889		6,000.00		6,000.00	3,715.22		2,284.78
Salaries, assay office, New York.....	1887	47.55			47.55		47.55	
Do.....	1889		39,250.00		39,250.00	39,250.00		
Wages of workmen, assay office, New York.....	1887	1,639.00			1,639.00		1,639.00	
Do.....	1888			1,421.50	1,421.50			1,421.50
Do.....	1889		25,000.00		25,000.00	23,800.00		1,200.00
Contingent expenses, assay office, New York.....	1887	414.88			414.88	49.94	364.94	
Do.....	1888			1,206.63	1,206.63			1,206.63
Do.....	1889		10,000.00		10,000.00	8,081.78		1,918.22
Salaries, assay office, St. Louis.....	1887	21.82			21.82		21.82	

Do.....	1888	96.06			96.06			96.06
Do.....	1889		3,500.00		3,500.00	3,500.00		
Wages and contingent expenses, assay office, St. Louis.	1887	1,138.88			1,138.88		1,138.88	
Do.....	1888	254.75			254.75			254.75
Do.....	1889		2,400.00		2,400.00	2,400.00		
Parting and refining bullion.....		175,219.97		129,181.67	304,401.64	166,647.37		137,754.27
Coinage of the standard silver dollar			234,632.10	1,374.45	236,006.55	236,006.55		
Territory of Alaska:								
Salaries, governor, etc.....	1887	1,714.66			1,714.66		1,714.66	
Do.....	1888	6,731.85			6,731.85	5,710.16		1,021.69
Do.....	1889		20,500.00		20,500.00	16,380.10		4,119.90
Contingent expenses.....	1886*			94.60			94.60	
Do.....	1887			3.55			3.55	
Do.....	1888			.37				.37
Do.....	1889		2,000.00	431.30	2,431.30	1,883.15		548.15
Territory of Arizona:								
Salaries, governor, etc.....	1887	2,348.21			2,348.21		2,348.21	
Do.....	1888	2,094.50			2,094.50	1,594.50		500.00
Do.....	1889		13,900.00		13,900.00	11,158.25		2,741.75
Legislative expenses.....	1887	2,100.00			2,100.00		2,100.00	
Do.....	1888	400.00			400.00			400.00
Do.....	1889		24,250.00		24,250.00	23,000.00		1,250.00
Contingent expenses.....	1886*			88.24			88.24	
Do.....	1887			25.54			25.54	
Do.....	1888	250.00		139.30	389.30	125.00		264.30
Do.....	1889		500.00		500.00	109.25		390.75
Territory of Dakota:								
Salaries, governor, etc.....	1887	323.93			323.93		323.93	
Do.....	1888	1,739.00			1,739.00			
Do.....	1889		27,400.00		27,400.00	22,843.25		4,556.75
Legislative expenses.....	1887	4,877.18			4,877.18		4,877.18	
Do.....	1888	85.07		511.65	596.72			596.72
Do.....	1889		42,860.00	8,909.32	51,769.32	51,769.32		
Contingent expenses.....	1889		500.00		500.00			
Constitutional conventions.....			40,000.00		40,000.00	40,000.00		
Territory of Idaho:								
Salaries, governor, etc.....	1887	260.85			260.85		260.85	
Do.....	1888	1,162.09			1,162.09	914.84		247.25
Do.....	1889		13,400.00		13,400.00	11,031.70		2,368.30
Legislative expenses.....	1887		1,124.86		1,124.86		1,124.86	
Do.....	1888		26,855.00	17.12	26,872.12	26,855.00		17.12
Do.....	1889		500.00	10.12	510.12	500.00		10.12
Contingent expenses.....								
Territory of Montana:								
Salaries, governor, etc.....	1887	2,060.80			2,060.80		2,060.80	
Do.....	1888	1,244.50			1,244.50	1,244.50		
Do.....	1889		16,400.00		16,400.00	13,662.64		2,737.36
Legislative expenses.....	1888	450.00			450.00			450.00
Do.....	1889		22,000.00		22,000.00	15,500.00		6,500.00
Carried forward.....		2,477,121.56	19,215,325.38	516,381.10	22,211,828.02	19,042,860.68	496,798.39	2,672,168.95

* And prior years.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1888, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations, July 1, 1888.	Appropriations for the fiscal year ending June 30, 1889.	Repayments during the fiscal year ending June 30, 1889.	Aggregate available during the fiscal year ending June 30, 1889.	Payments during the fiscal year ending June 30, 1889.	Amounts carried to the surplus fund June 30, 1889.	Balances of appropriations June 30, 1889.
TREASURY—continued.								
Brought forward		\$2, 477, 121. 56	\$19, 215, 325. 36	\$519, 381. 10	\$22, 211, 828. 02	\$19, 042, 860. 68	\$496, 798. 39	\$2, 672, 168. 95
Territory of Montana—Continued.								
Contingent expenses	1887	85. 90			85. 90		85. 90	
Do	1889		500. 00	114. 00	614. 00	614. 00		
Constitutional convention			20, 000. 00		20, 000. 00	10, 000. 00		10, 000. 00
Territory of New Mexico:								
Salaries, governor, etc.	1887	171. 20	841. 67		1, 012. 87	841. 67	171. 20	
Do	1888	1, 732. 10			1, 732. 10	1, 732. 10		
Do	1889		16, 900. 00		16, 900. 00	13, 841. 11		3, 058. 89
Legislative expenses	1887			463. 77	463. 77		463. 77	
Do	1889		20, 900. 00		20, 900. 00	20, 900. 00		
Contingent expenses	1889		500. 00	30. 37	530. 37	500. 00		30. 37
Territory of Utah:								
Salaries, governor, etc.	1887	659. 00			659. 00		659. 00	
Do	1888	1, 191. 75			1, 191. 75	1, 191. 75		
Do	1889		16, 400. 00		16, 400. 00	14, 208. 72		2, 191. 28
Legislative expenses	1887	312. 60			312. 60		312. 60	
Do	1888	1, 705. 50		1, 199. 58	2, 905. 08			2, 905. 08
Do	1889		1, 500. 00	162. 50	1, 662. 50	1, 500. 00		162. 50
Contingent expenses	1889		500. 00	62. 50	562. 50	500. 00		62. 50
Compensation and expenses, officers of elections	1887	531. 25			531. 25		531. 25	
Do	1888	12, 500. 00			12, 500. 00	4, 500. 00		8, 000. 00
Do	1889		25, 000. 00		25, 000. 00	16, 000. 00		9, 000. 00
Industrial Home	1889	*1, 163. 95	24, 000. 00	24, 849. 28	50, 018. 23	26, 000. 00		24, 018. 23
Aid to Industrial Home			4, 000. 00		4, 000. 00	2, 500. 00		1, 500. 00
Furniture, Industrial Home			4, 000. 00		4, 000. 00	3, 000. 00		1, 000. 00
Utah Commission:								
Compensation	1887	149. 46			149. 46		149. 46	
Do	1889		25, 000. 00		25, 000. 00	25, 000. 00		
Contingent expenses	1887	10. 56			10. 56		10. 56	
Do	1888			1. 28	1. 28			1. 28
Do	1889		8, 000. 00	15. 71	8, 015. 71	7, 040. 00		975. 71
Territory of Washington:								
Salaries, governor, etc.	1887	40. 71			40. 71		40. 71	
Do	1888	2, 089. 00			2, 089. 00	2, 089. 00		
Do	1889		16, 400. 00		16, 400. 00	12, 803. 61		3, 596. 39
Legislative expenses	1888	500. 00		1, 033. 18	1, 533. 18			1, 533. 18
Do	1889		1, 500. 00	375. 00	1, 875. 00	1, 875. 00		
Contingent expenses	1887		64. 00		64. 00	64. 00		
Do	1889		500. 00		500. 00	500. 00		

Constitutional convention			20,000.00		20,000.00	10,000.00		10,000.00
Territory of Wyoming:								
Salaries, governor, etc.	1887	.04			.04		.04	
Do	1888	897.25			897.25	897.25		
Do	1889		13,400.00		13,400.00	11,615.39		1,784.61
Legislative expenses	1888		262.85		262.85	262.85		
Do	1889		2,000.00		2,000.00	2,000.00		
Contingent expenses	1889		500.00	105.51	605.51	605.51		
District of Columbia:								
Improvements and repairs.	1886			1.00	1.00		1.00	
Do	1887	1,703.70	341.47	2,208.82	4,253.99	341.47	3,571.05	341.47
Do	1887							
Do	1888	613.45	139.12	13,391.45	14,144.02			14,144.02
Do	1889		735,000.00	22,283.73	757,283.73	757,283.73		
Bridges.	1882	177.48			177.48		177.48	
Do	1888	5,029.96		1,256.57	6,286.53	5,000.00		1,286.53
Do	1889		17,000.00	1,395.71	18,395.71	17,000.00		1,395.71
Permit work	1889		90,000.00	24,757.12	114,757.12	114,757.12		
Washington Asylum, support.	1887	2,432.10			2,432.10		2,432.10	
Do	1888	1,282.05		674.01	1,956.06	1,000.00		956.06
Do	1889		56,815.00	4,597.32	61,412.32	60,412.32		1,000.00
Washington Asylum, buildings.	1887	5.00			5.00		5.00	
Georgetown Almshouse.	1887	11.50			11.50		11.50	
Transportation of paupers and prisoners	1886			13.90	18.90		18.90	
Do	1887	1,178.26			1,178.26		1,178.26	
Do	1888	361.58		242.34	603.92	143.05		460.87
Do	1889		4,000.00	340.22	4,340.22	3,400.00		940.22
Reform School.	1887	70.49			70.49		70.49	
Do	1888			884.77	884.77			884.77
Do	1889		38,596.00		38,596.00	38,596.00		
Hospital for the Insane	1889		79,185.00	6,598.75	85,783.75	85,783.75		
Columbia Hospital for Women and Lying-in Asylum	1889		15,000.00		15,000.00	15,000.00		
Children's Hospital.	1889		5,000.00		5,000.00	5,000.00		
St. Ann's Infant Asylum	1887	40			40		40	
Do	1888		6,000.00		6,000.00	6,000.00		
Industrial Home School.	1888	72		323.98	324.70			324.70
Do	1889		11,500.00		11,500.00	11,500.00		
National Association for Colored Women and Children	1889		10,000.00		10,000.00	10,000.00		
Woman's Christian Association	1889		4,000.00		4,000.00	4,000.00		
Washington Hospital for Foundlings	1889		7,000.00		7,000.00	7,000.00		
Do	1888			40	40			40
St. John's Church Orphanage	1887	20			20		20	
Do	1889		1,500.00		1,500.00	1,500.00		
Relief of the poor.	1887	549.81			549.81		549.81	
Do	1888	107.30		359.12	466.42			466.42
Do	1889		17,500.00	1,351.82	18,851.82	18,833.65		18.17
Association for Works of Mercy	1889		1,500.00		1,500.00	1,500.00		
Carried forward		2,514,390.83	20,538,070.47	628,479.81	23,680,941.11	20,399,493.73	507,239.07	2,774,230.31

* Transferred from "Industrial Christian Home," Interior civil ledger.

† And prior years.

REGISTER.

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BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1888, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriation.	Year.	Balances of appropriations, July 1, 1888.	Appropriations for the fiscal year ending June 30, 1889.	Repayments during the fiscal year ending June 30, 1889.	Aggregate available during the fiscal year ending June 30, 1889.	Payments during the fiscal year ending June 30, 1889.	Amounts carried to the surplus fund June 30, 1888.	Balances of appropriations June 30, 1889.
TREASURY—continued.								
Brought forward		\$2, 514, 390. 83	\$20, 538, 070. 47	\$628, 479. 81	\$23, 680, 941. 11	\$20, 399, 493. 73	\$507, 239. 07	\$2, 774, 208. 31
District of Columbia—Continued.								
National Homeopathic Hospital Association	1889		3, 000. 00		3, 000. 00	3, 000. 00		
National Temperance Home	1889		2, 500. 00		2, 500. 00	2, 500. 00		
Buildings, Reform School		9, 580. 70	5, 650. 00	7. 15	15, 237. 85	15, 230. 70		7. 15
Buildings and grounds, public schools	1886	. 09			. 09		. 09	
Do	1887	293. 86			293. 86		293. 86	
Do	1887	8. 55	975. 56	7, 908. 18	8, 892. 29			8, 892. 29
Do	1888							
Do	1889		327, 000. 00	23, 934. 11	350, 934. 11	330, 934. 11		20, 000. 00
Do	1890		299, 000. 00	15, 179. 85	314, 179. 85	90, 000. 00		224, 179. 85
Buildings, Metropolitan police	1886	38. 78			38. 78		38. 78	
Do	1887	1. 15			1. 15		1. 15	
Buildings, fire department			19, 500. 00	843. 04	20, 343. 04	20, 343. 04		
Buildings, St. John's Church Orphanage			12, 000. 00	115. 50	12, 115. 50	12, 115. 50		
Buildings, Washington Hospital for Foundlings			4, 000. 00		4, 000. 00	4, 000. 00		
Buildings, Association for Works of Mercy			5, 600. 00		5, 600. 00	600. 00		5, 000. 00
Buildings, National Homeopathic Hospital Association			3, 500. 00		3, 500. 00	3, 500. 00		
Buildings, St. Rose Industrial School			3, 500. 00		3, 500. 00	3, 500. 00		
Buildings, Central Dispensary and Emergency Hospital			5, 000. 00		5, 000. 00	5, 000. 00		
Buildings, Columbia Hospital for Women and Lying-in Asylum			12, 250. 00		12, 250. 00	12, 250. 00		
Salaries and contingent expenses, officers	1883		11, 300. 00		11, 300. 00	10, 900. 00		400. 00
Do	1886		17. 20		17. 20	17. 20		
Do	1887		490. 19		490. 19	487. 99		2. 20
Do	1887	2, 005. 95	2, 483. 40	102. 51	4, 591. 86	2, 540. 00	2, 006. 05	45. 81
Do	1888	122. 57	2, 251. 30	766. 64	3, 140. 51	2, 161. 52		978. 99
Do	1889		164, 745. 36	19, 607. 17	184, 352. 53	184, 332. 78		19. 75
Salaries and contingent expenses sinking fund, officers	1887	250. 95			250. 95		250. 95	
Do	1888	150. 00		5. 85	155. 85			155. 85
Do	1889		2, 700. 00		2, 700. 00	2, 475. 00		225. 00
Interest and sinking fund	1889		1, 213, 947. 97	44, 610. 00	1, 258, 557. 97	1, 258, 557. 97		
Public schools	1885	14. 00			14. 00		14. 00	
Do	1886	600. 00			600. 00		600. 00	
Do	1887	6, 649. 31	1, 928. 88	56. 02	8, 634. 21	1, 928. 88	6, 649. 31	56. 02
Do	1888	16. 78	2, 796. 66	3, 790. 54	6, 603. 98			6, 603. 98
Do	1889		632, 271. 00	72, 394. 16	704, 665. 16	700, 000. 00		4, 665. 16

Metropolitan police.....	1887	1,747.32			1,747.32		1,747.32	
Do.....	1888	288.61		1,294.42	1,583.03		1,583.03	
Do.....	1889		390,521.09	33,000.94	423,522.03	423,406.04		25.99
Fire department.....	1882	4.80			4.80			
Do.....	1884	9.68			9.68			
Do.....	1885	310.77			310.77			
Do.....	1886	141.80			141.80			
Do.....	1886*			51.47	51.47		51.47	
Do.....	1887	2,335.76			2,335.76		2,335.76	
Do.....	1888	370.36		1,569.62	1,952.79			1,952.79
Do.....	1889		128,734.35	12,132.77	140,867.12	140,867.12		
Telegraph and telephone service.....	1887	129.08			129.08		129.08	
Do.....	1888	329.98		197.66	527.64	400.00		127.64
Do.....	1889		25,707.35	1,325.53	27,032.88	22,035.89		4,996.99
Health department.....	1883		3.96		3.96			
Do.....	1887	1.43	331.20		332.63	332.51	.12	
Do.....	1888		110.94		110.94			
Do.....	1889		43,287.83	4,609.14	47,986.97	47,986.97		
Courts.....	1886	1,000.00			1,000.00		1,000.00	
Do.....	1887	849.85		1.25	851.10		851.10	
Do.....	1888	54.25	358.64	574.14	987.03	36.30		950.73
Do.....	1889		14,536.00	1,107.48	15,645.48	15,625.48		20.00
Pay of jurors and bailiffs, police courts.....	1889		9,400.00		9,400.00			9,400.00
Streets.....	1884		96.00		96.00	96.00		
Do.....	1885		2,095.64		2,095.64	2,095.64		
Do.....	1886		3.53	2.43	5.96	3.53		2.43
Do.....	1887	808.65	57.29		865.94	60.00	805.94	
Do.....	1887		57.04	3,341.88	8,001.59	5,057.04		2,944.55
Do.....	1888	4,602.67						
Do.....	1889		415,822.67	9,036.36	424,859.03	405,000.00		19,859.03
Miscellaneous expenses.....	1883		24.67		24.67	24.67		
Do.....	1885	14.94		4.75	19.69			19.69
Do.....	1886		134.58		134.58	119.79		14.79
Do.....	1887	315.94	2,391.58	55.37	2,765.89	2,427.89	282.63	55.37
Do.....	1888	.57	3,523.46	16.44	3,540.47	3,524.46		16.01
Do.....	1889		19,767.64	501.05	20,268.69	20,268.69		
Contingent expenses.....	1887	2,279.54			2,279.54		2,279.54	
Do.....	1888	3,634.00		46.13	3,680.13	400.00		3,280.13
Emergency fund.....	1889		5,000.00	673.36	5,673.36	5,673.36		
Defending suits in claims against.....	1888	1,939.25			1,939.25			1,939.25
Do.....	1889		2,500.00		2,500.00	497.75		2,002.25
Surplus fund.....		86.00			86.00			86.00
Water fund.....		45,902.00			45,902.00			45,902.00
Washington aqueduct.....	1889		20,000.00	7.44	20,007.44	20,007.44		
Water department, re-imburseable.....	1883		10.00		10.00			
Do.....	1886		10.00		10.00			
Do.....	1887		1,777.56		1,777.56	1,777.56		
Carried forward.....		2,600,813.72	24,363,225.87	887,440.16	27,581,479.75	24,184,284.50	526,576.22	8,140,619.08

* And prior years.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1888, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations, July 1, 1888.	Appropriations for the fiscal year ending June 30, 1889.	Repayments during the fiscal year ending June 30, 1889.	Aggregate available during the fiscal year ending June 30, 1889.	Payments during the fiscal year ending June 30, 1889.	Amounts carried to the surplus fund June 30, 1889.	Balances of appropriations June 30, 1889.
TREASURY—continued.								
Brought forward		\$2, 600, 813.72	\$24, 363 225.87	\$887, 440.16	\$27, 851, 479.75	\$24, 184, 284.50	\$526, 576.22	\$3, 140, 619.03
District of Columbia—Continued.								
Water department, re-imburseable.....	1887	{ 30, 110.74	56, 152.51	292.44	86, 555.69	86, 555.69		
Do.....	1888		187, 313.62	10, 822.63	198, 136.25	198, 136.25		
Do.....	1889		575, 000.00		575, 000.00	41, 000.00		534, 000.00
Increasing the water supply of Washington		501, 013.56		38, 809.73	539, 823.29	105, 289.96		434, 533.33
Expenses of assessing real property	1889		15, 000.00	6, 588.15	21, 588.15	19, 088.15		2, 500.00
Sewers.....	1889		150, 000.00	34, 952.34	184, 952.34	184, 952.34		
Completion of the sewerage system		9.84			9.84		9.84	
Refunding water rent and taxes			1, 022.10	477.90	1, 500.00	1, 500.00		
Writs of lunacy.....	1889		2, 000.00		2, 000.00	2, 000.00		
Washington redemption fund.....		139.83	3, 039.27	59.38	3, 238.48	3, 144.18		94.30
Washington special-tax fund.....		1, 738.32	13, 078.20	5, 969.39	20, 785.91	15, 594.28		5, 191.63
Refunding taxes.....			4, 723.04	776.96	5, 500.00	5, 500.00		
Redemption of tax-lien certificates		159.11	588.20	3, 152.18	3, 899.49	3, 524.35		375.14
Guaranty fund.....			53, 932.50	6, 518.47	60, 450.97	52, 871.02		7, 579.95
Redemption of Pennsylvania avenue paving certificates		611.31			611.31			611.31
Redemption of Pennsylvania avenue paving scrip		117.05			117.05			117.05
Redemption of assessment certificates			749.72	292.00	1, 032.72	1, 032.72		
Payment of referees, Court of Claims.....		1, 230.00			1, 230.00	850.00		380.00
New engine-house, No. 5.....		1, 660.05			1, 660.05		1, 660.05	
Education of feeble-minded children.....	1886	351.26			351.26		351.26	
Police relief fund.....		75.00	5, 820.81	505.00	6, 400.81	6, 269.48		131.33
Firemen's relief fund.....			1, 245.00	110.00	1, 355.00	1, 355.00		
Purchase and reconstruction of Aqueduct Bridge.....		10, 000.00		7.33	10, 007.33	10, 000.00		7.33
Bridge across Rock Creek on the Woodley Lane road		35, 000.00		9, 235.65	44, 235.65	44, 235.65		
Bridge across the Eastern Branch of the Potomac River.....		149, 000.00			149, 000.00	52, 000.00		97, 000.00
Keeping open the Potomac River.....			10, 000.00		10, 000.00			10, 000.00
Interest on 3.65 bonds.....			9, 102.31		9, 102.31	9, 102.31		
Judgments.....			11, 797.12	122.26	11, 919.38	11, 797.12	1.47	120.79
Redemption of sewer certificates.....			110.00		110.00			
Deficiency in sale of bonds retained from contractors.			1, 500.00	421.66	1, 921.66	1, 500.00		421.66
Special counsel, case of Samuel Strong.....			2, 500.00		2, 500.00			2, 500.00
To maintain public order.....			8, 500.00	1, 140.36	9, 640.36	8, 500.00		1, 140.36
Compilation of the laws of.....			4, 000.00		4, 000.00	1, 000.00		3, 000.00
Erection of fishways at Great Falls.....		30, 576.31			30, 576.31	681.99		29, 894.32
Completion of the Washington Monument.....		32, 568.61	27, 500.00		60, 068.61	50, 000.00		10, 068.61

Care and maintenance of Washington Monument	1889		8,460.00		8,460.00	8,460.00		
Coast and Geodetic Survey:								
Salaries.	*1886			978.71	978.71	978.71		
Do	†1886			746.97	746.97		746.97	
Do	1886		203.80			203.80		
Do	1889		250,634.31		250,634.31	250,630.00		4.31
Party expenses.	†1885	410.70			410.70	342.00	68.70	
Do	(1885)	615.83			615.83		615.83	
Do	(1886)							
Do	†1886		49.50	11,806.54	11,856.04	49.50	11,806.54	
Do	1887	507.30		153.92	661.22	496.66	164.56	
Do	1888	462.04			462.04	92.41		369.63
Do	1889		167,483.56	5.00	167,488.56	166,540.58		947.98
General expenses	†1883	75.00			75.00		75.00	
Do	†1885	308.95			308.95		308.95	
Do	1886		32.75	14,043.00	14,075.75	32.75	14,043.00	
Do	*1886			1,630.29	1,630.29	1,630.29		
Do	1887	92.79			92.79	3.12	89.67	
Do	1888	145.87			145.87	136.61		9.26
Do	1889		48,250.00		48,250.00	48,250.00		
Cost Survey:								
Repairs of vessels	†1886			1,574.82	1,574.82		1,574.82	
Do	1888			190.64	190.64	187.62		3.02
Do	1889		28,680.00		28,680.00	28,680.00		
Steam-launch				410.07	410.07			410.07
Coast and Geodetic Survey:								
Transcontinental work	†1881			528.91	528.91		528.91	
Do	1887	10.08			10.08		10.08	
Points for State surveys	†1885	15.50			15.50		15.50	
Do	1886			242.23	242.23		242.23	
Publishing observations	†1886			60.87	60.87		60.87	
Do	1889		5,560.00		5,560.00	5,560.00		
Coast and geodetic surveys, western division, certified claims		8.00			8.00			8.00
Alaska boundary survey			20,000.00		20,000.00	20,000.00		
Observations, eclipse of the sun		29.77			29.77		29.77	
Salaries, office of Secretary of War.	1887	1,413.77			1,413.77		1,413.77	
Do	1888	3,225.00		213.37	3,438.37			3,438.37
Do	1889		115,006.52		115,006.52	110,310.00		4,696.52
Salaries, office Adjutant-General	1887	16,105.88	25,959.30	67.09	42,132.27	25,982.31	16,082.87	67.09
Do	1888	19,350.00		1,493.53	20,843.53			20,843.53
Do	1889		686,889.57		686,889.57	677,720.00		9,169.57
Salaries, office of Inspector-General	1889		3,720.00		3,720.00	3,720.00		
Salaries, office of Quartermaster-General	1887	3,740.41			3,740.41		3,740.41	
Do	1888	7,655.00		212.39	7,867.39	73.08		7,794.31
Do	1889		156,954.00		156,954.00	153,630.00		3,324.00
Salaries, office of Commissary-General	1887	229.34			229.34		229.34	
Do	1888	150.00		4.38	154.38			154.38
Carried forward		3,449,725.94	27,025,774.58	1,042,056.72	31,517,557.24	26,605,584.43	580,446.63	4,331,526.18

*And prior years, transfer account.

†And prior years.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1888, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations, July 1, 1888.	Appropriations for the fiscal year ending June 30, 1889.	Repayments during the fiscal year ending June 30, 1889.	Aggregate available during the fiscal year ending June 30, 1889.	Payments during the fiscal year ending June 30, 1889.	Amounts carried to the surplus fund June 30, 1889.	Balances of appropriations June 30, 1889.
TREASURY—continued.								
Brought forward		\$3, 449, 725.94	\$27, 025, 774.58	\$1, 042, 056.72	\$31, 517, 557.24	\$26, 605, 584.43	\$580, 446.63	\$4, 331, 526.18
Salaries, office of Commissary-General	1889		42, 786.36		42, 786.36	42, 310.00		476.36
Salaries, office of Surgeon-General	1887	20, 409.30	13, 429.20	180.30	34, 018.80	13, 429.20	20, 409.30	180.30
Do.	1888	15, 345.00		624.18	15, 969.18	89.56		15, 879.62
Do.	1889		513, 696.19		513, 696.19	507, 160.00		6, 536.19
Salaries, office of Paymaster-General	1887	887.31			887.31		887.31	
Do.	1888	490.00		1.26	491.26			491.26
Do.	1889		52, 563.75		52, 563.75	52, 554.00		9.75
Salaries, office of Military Justice	1888	1, 555.00		45.03	1, 600.03	41.19		1, 558.84
Salaries, office of Judge-Advocate-General, U. S. Army	1889		13, 460.00		13, 460.00	13, 040.00		420.00
Salaries, office of Chief of Engineers	1887	84.63			84.63		84.63	
Do.	1888	370.00		4.58	374.58			374.58
Do.	1889		23, 240.00		23, 240.00	23, 190.00		50.00
Salaries, office of Chief of Ordnance	1887	335.76			335.76		335.76	
Do.	1888	230.00		1.58	231.58			231.58
Do.	1889		44, 860.00		44, 860.00	44, 645.00		215.00
Salaries, Signal Office	1887	2, 135.06			2, 135.06		2, 135.06	
Do.	1888	120.00		284.37	404.37			404.37
Do.	1889		126, 535.00		126, 535.00	123, 700.00		2, 835.00
Salaries, office Publication of Records of the Rebellion	1887	860.64			860.64		860.64	
Do.	1888	885.00		64.67	949.67			949.67
Do.	1889		27, 380.00		27, 380.00	25, 735.00		1, 645.00
Salaries, office superintendent, etc., building corner Seventeenth and F streets	1887	160.34			160.34		160.34	
Compensation and expenses of agents Quartermaster's Department	1887	204.78			204.78		204.78	
Do.	1888	3, 600.00		43.15	3, 643.15			3, 643.15
War Department:								
Stationery	1887	.13			.13		.13	
Do.	1888	1, 056.59		3, 209.28	4, 265.87	4, 265.87		
Do.	1889		25, 000.00	352.72	25, 352.72	25, 000.00		352.72
Contingent expenses	1886		19.33		19.33	19.33		
Do.	1887	282.69		173.68	455.77	10.50	445.27	
Do.	1888	1, 395.00		6, 565.25	7, 960.25	7, 960.25		
Do.	1889		57, 250.00	74.55	57, 324.55	53, 000.00		4, 324.55
Rent of buildings	1887	477.39			477.39		477.39	
Do.	1888	3, 722.03			3, 722.03	60.00		3, 662.03
Do.	1889		9, 700.00		9, 700.00	9, 500.00		200.00
Postage to Postal Union countries	1887	290.00			290.00		290.00	

Do.....	1888	1,000.00		975.00	1,975.00			1,975.00
Do.....	1889		2,500.00		2,500.00	2,500.00		
Public buildings and grounds:								
Salaries of employes.....	1887	58.54			58.54		58.54	
Do.....	1888			18.95	18.95			18.95
Do.....	1889		47,565.21		47,565.21	47,565.21		
Contingent expenses.....	1887	.01			.01		.01	
Do.....	1888			27	27			27
Do.....	1889		500.00		500.00	500.00		
Rent of office.....	1888	300.00			300.00			300.00
Improvement and care.....	1882		7.50		7.50	7.50		
Do.....	1887	277.95			277.95		277.95	
Do.....	1888			241.59	241.59			241.59
Do.....	1889		64,450.00		64,450.00	64,150.00		300.00
Water supply, Executive Mansion			5,300.00		5,300.00			5,300.00
Repairs, fuel, etc., Executive Mansion.	1887	3.02			3.02		3.02	
Do.....	1888			6.42	6.42			6.42
Do.....	1889		24,500.00		24,500.00	24,500.00		
Lighting Executive Mansion.....	1887	370.53			370.53		370.53	
Do.....	1888			293.18	293.18			293.18
Do.....	1889		14,000.00		14,000.00	14,000.00		
Repairs to water-pipes and fire-plugs.....	1887	641.77			641.77		641.77	
Do.....	1888			413.22	413.22			413.22
Do.....	1889		2,500.00		2,500.00	2,500.00		
Telegraph to connect the Capitol with the Department and Government Printing Office.....	1887	.54			.54		.54	
Do.....	1889		12,250.00		12,250.00	12,250.00		
Salaries, office of superintendent of State, War, and Navy Department building.....	1887	1,281.47			1,281.47		1,281.47	
Do.....	1888	2,922.04		189.79	3,111.83			3,111.83
Do.....	1889		117,933.15		117,933.15	117,260.00		673.15
Fuel, lights, etc., State, War, and Navy Department building.....	1887	853.38			853.38		853.38	
Do.....	1888			45.68	45.68			45.68
Do.....	1889		42,500.00		42,500.00	42,500.00		
Furniture, State, War, and Navy Department building.....	1888	10,000.00		4,926.30	14,926.30	14,855.33		70.97
Building State, War, and Navy Department building.....		86,017.58		1.23	86,018.81	5,000.00		81,018.81
Transportation of reports and maps to foreign countries.....	1888	100.00		91.10	191.10	100.00		91.10
Do.....	1889		100.00		100.00	100.00		
Support and medical treatment of destitute patients.....	1888	1,416.74			1,416.74	1,416.74		
Do.....	1889		17,000.00		17,000.00	15,583.26		1,416.74
Maintenance of Garfield Hospital.....	1887	3.46			3.46		3.46	
Do.....	1888			3.07	3.07			3.07
Do.....	1889		10,000.00		10,000.00	10,000.00		
Building Army Medical Museum and Library.....		1,140.61	2,000.00		3,140.61	2,000.00		1,140.61
Carried forward.....		3,611,010.23	28,338,800.27	1,060,886.52	33,010,697.02	27,928,082.37	610,227.91	4,472,386.74

* And prior years.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1888, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations, July 1, 1888.	Appropriations for the fiscal year ending June 30, 1889.	Repayments during the fiscal year ending June 30, 1889.	Aggregate available during the fiscal year ending June 30, 1889.	Payments during the fiscal year ending June 30, 1889.	Amounts carried to the surplus fund June 30, 1889.	Balances of appropriations June 30, 1889.
TREASURY—continued.								
Brought forward.....		\$3, 611, 010.23	\$28, 338, 800.27	\$1, 060, 886.52	\$33, 010, 697.02	\$27, 928, 082.37	\$610, 227.91	\$4, 472, 380.74
Monument at Washington's Headquarters, Newburgh, N. Y.....			32, 000.00		32, 000.00	20, 500.00		11, 500.00
Prevention of obstructive and injurious deposits within the harbor and adjacent waters of New York City.....			*30, 000.00	.18	30, 000.18	14, 690.18		15, 310.00
Salaries, office Secretary of the Navy.....	1887	821.22			821.22		821.22	
Do.....	1888	979.37		32.30	1, 011.67	32.30		979.37
Do.....	1889		51, 903.05		51, 903.05	49, 122.47		2, 780.58
Salaries, Bureau of Yards and Dock.....	1888	5.55			5.55			5.55
Do.....	1889		11, 007.17		11, 007.17	11, 007.15		.02
Salaries, Bureau of Equipment and Recruiting.....	1887	22.04			22.04		22.04	
Do.....	1889		13, 223.48		13, 223.48	13, 208.45		15.03
Salaries, Bureau of Navigation.....	1887	178.59			178.59		178.59	
Do.....	1888	332.41			332.41			332.41
Do.....	1889		9, 647.28	27.20	9, 674.48	9, 319.81		354.67
Salaries, Bureau of Ordnance.....	1889		12, 384.89		12, 384.89	10, 714.12		1, 670.77
Salaries, Bureau of Construction and Repair.....	1887	664.11			664.11		664.11	
Do.....	1888	529.45			529.45			529.45
Do.....	1889		13, 980.00		13, 980.00	13, 980.00		
Salaries, Bureau of Steam Engineering.....	1887	250.00			250.00		250.00	
Do.....	1888	1, 883.77			1, 883.77			1, 883.77
Do.....	1889		11, 128.04		11, 128.04	8, 878.03		2, 250.01
Salaries, Bureau of Provisions and Clothing.....	1887	1, 028.03			1, 028.03		1, 028.03	
Do.....	1888	1, 759.53			1, 759.53			1, 759.53
Do.....	1889		30, 032.17	7, 000.00	37, 032.17	34, 515.56		2, 516.61
Salaries, Bureau of Medicine and Surgery.....	1889		9, 460.00		9, 460.00	9, 241.34		218.66
Salaries, office of Judge-Advocate-General, U. S. Navy.....	1888	49.45			49.45			49.45
Do.....	1889		11, 051.73		11, 051.73	10, 813.33		238.40
Salaries, Nautical Almanac Office.....	1887	129.78			129.78		129.78	
Do.....	1888	136.98		44.65	181.63			181.63
Do.....	1889		23, 880.00		23, 880.00	22, 731.03		1, 148.97
Salaries, office Naval Records of the Rebellion.....	1887	497.87			497.87		497.87	
Do.....	1889		6, 181.09		6, 181.09	5, 287.04		894.05
Salaries, Hydrographic Office.....	1887	3, 187.43			3, 187.43		3, 187.43	
Do.....	1888	295.04			295.04			295.04
Do.....	1889		45, 440.00	.31	45, 440.31	45, 440.00		.31
Contingent and miscellaneous expenses, Hydrographic Office.....	1887	240.09	23.33		263.42	23.33	240.09	
Do.....	1888	944.82		416.21	1, 361.03	1, 360.33		.70
Do.....	1889		42, 500.00	2, 805.79	45, 305.79	45, 031.97		273.82

Fraser
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Salaries, Naval Observatory.....	1888	199.44			199.44			199.44
Do.....	1889		19,287.39		19,287.39	18,686.43		600.96
Contingent and miscellaneous expenses, Naval Observatory.....	1887	294.14			294.14		294.14	
Do.....	1888			65.07	65.07			65.07
Do.....	1889		8,736.00		8,736.00	8,500.00		236.00
Salaries, Library of the Navy Department.....	1889		2,315.33		2,315.33	2,315.33		
Library.....	1887	16.30			16.30		16.30	
Do.....	1888			7.94	7.94			7.94
Do.....	1889		1,000.00		1,000.00	1,000.00		
Contingent expenses, Navy Department.....	1884	104.46			104.46		104.46	
Do.....	1885		500.00		500.00	500.00		
Do.....	1886		395.50		395.50	395.50		
Do.....	1887		219.58	9.35	228.93	219.58		9.35
Do.....	1888			1.12	1.12			1.12
Do.....	1889		12,000.00		12,000.00	12,000.00		
Salaries, Post-Office Department.....	1887	14,078.43			14,078.43	47.84	14,030.59	
Do.....	1888	5,153.28		3,231.38	8,384.66	51.13		8,333.53
Do.....	1889		729,003.15	5,073.10	734,076.25	727,120.44		6,955.81
Contingent expenses, Post-Office Department:								
Stationery.....	1887	5,529.98			5,529.98		5,529.98	
Do.....	1888	2,313.46		310.82	2,624.28	502.04		2,122.24
Do.....	1889		10,000.00	2,472.96	12,472.96	11,000.00		1,472.96
Fuel.....	1887	1,288.05			1,288.05		1,288.05	
Do.....	1888	401.12		195.56	596.68	400.00		196.68
Do.....	1889		8,000.00	1,018.66	9,018.66	7,000.00		2,018.66
Gas.....	1887	2,203.60			2,203.60		2,203.60	
Do.....	1888	1,343.54		289.15	1,632.69			1,632.69
Do.....	1889		5,000.00	1,474.60	6,474.60	4,900.00		1,574.60
Telegraphy.....	1887	1,510.54			1,510.54		1,510.54	
Do.....	1888	908.57		285.83	1,194.40			1,194.40
Do.....	1889		2,500.00	751.58	3,251.58	2,800.00		451.58
Plumbing and gas fixtures.....	1887	1,107.77			1,107.77		1,107.77	
Do.....	1888	1,048.88		783.72	1,832.60			1,832.60
Do.....	1889		2,000.00	673.04	2,673.04	2,000.00		673.04
Carpets.....	1887	1,503.14			1,503.14		1,503.14	
Do.....	1888	1,065.41		156.72	1,222.13			1,222.13
Do.....	1889		3,000.00	762.49	3,762.49	3,500.00		262.49
Painting.....	1887	1,140.29			1,140.29		1,140.29	
Do.....	1888			593.86	1,543.75			1,543.75
Do.....	1889		3,500.00	742.66	4,242.66	2,000.00		2,242.66
Furniture.....	1887	3,931.42			3,931.42		3,931.42	
Do.....	1888	3,720.43		98.45	3,818.88			3,818.88
Do.....	1889		3,000.00	1,649.45	4,649.45	3,900.00		749.45
Horses and wagons.....	1887	347.20			347.20		347.20	
Do.....	1888	522.80		229.67	752.47			752.47
Do.....	1889		1,750.00	600.68	2,350.68	2,150.00		200.68
Hardware.....	1887	923.77			923.77		923.77	
Carried forward.....			3,676,551.67	29,504,849.45	1,092,691.02	34,274,092.14	29,064,967.10	651,178.32
								4,557,946.72

*\$30,000 transferred from military ledger.

REGISTER.

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BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1888, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations, July 1, 1888.	Appropriations for the fiscal year ending June 30, 1889.	Repayments during the fiscal year ending June 30, 1889.	Aggregate available during the fiscal year ending June 30, 1889.	Payments during the fiscal year ending June 30, 1889.	Amounts carried to the surplus fund June 30, 1889.	Balances of appropriations June 30, 1889.
TREASURY—continued.								
Brought forward		\$3, 676, 551.67	\$29, 504, 849.45	\$1, 092, 691.02	\$34, 274, 092.14	\$29, 064, 967.10	\$651, 178.32	\$4, 557, 946.72
Hardware	1888	916.62		11.84	928.46			928.46
Do.	1889		1, 200.00	611.49	1, 811.49	1, 500.00		311.49
Miscellaneous items.	1887	4, 623.24			4, 623.24		4, 623.24	
Do.	1888	4, 232.11		892.61	5, 124.72	1, 100.00		4, 024.72
Do.	1889		12, 000.00	1, 417.36	13, 417.36	11, 000.00		2, 417.36
Publication of Official Postal Guides	1887	126.58			126.58		126.58	
Publication of post-route maps.	1887	539.11			539.11		539.11	
Rent of buildings	1888	375.00			375.00	375.00		
Do.	1889		14, 000.00	1, 125.00	15, 125.00	12, 250.00		2, 875.00
Official Postal Guides	1888	1, 776.11		203.19	1, 979.30			1, 979.30
Do.	1889		18, 200.00	1, 228.95	19, 428.95	14, 000.00		5, 428.95
Post-route maps.	1888	2, 822.91		248.22	3, 071.13	2, 913.91		157.22
Do.	1889		18, 000.00	3, 006.96	21, 006.96	16, 500.00		4, 506.96
Postage	1887	122.50			122.50		122.50	
Do.	1888			31.00	31.00			31.00
Do.	1889		750.00	100.00	850.00	820.00		30.00
Mail-bag repair shop.	1889		6, 090.00	880.16	6, 970.16	4, 000.00		2, 970.16
Mail transportation, Pacific railroads.	1888		335, 179.99		335, 179.99	335, 179.99		
Do.	1889		932, 764.66		932, 764.66	932, 764.66		
Preparation of new edition of Postal Laws and Regulations			1, 000.00	1, 000.00	2, 000.00	2, 000.00		
Removal of Washington City post-office.			5, 500.00		5, 500.00			5, 500.00
Deficiency in the postal revenues.	1886		224, 022.16	1, 719.39	225, 741.55	225, 741.55		
Do.	1886*		81, 546.66		81, 546.66			
Do.	1888		535, 287.40		535, 287.40	535, 287.40		
Do.	1889		3, 000, 000.00		3, 000, 000.00	3, 000, 000.00		
Deficiencies in the postal revenues, certified claims.			28, 063.51		28, 063.51	28, 063.51		
Department of Agriculture:								
Salaries	1887	1, 469.87			1, 469.87		1, 469.87	
Do.	1888	2, 990.00		279.13	3, 269.13			3, 269.13
Do.	1889		171, 890.32		171, 890.32	168, 939.64		2, 950.68
Contingent expenses.	1887	47.92			47.92		47.92	
Do.	1888	1, 000.00		174.43	1, 174.43	1, 000.00		174.43
Do.	1889		15, 000.00	767.99	15, 767.99	15, 000.00		767.99
Salaries and expenses, Bureau of Animal Industry.	1886*			1.00	1.00		1.00	
Do.	1887	91.94			91.94		91.94	
Do.	1888	12, 446.74			12, 446.74	12, 446.74		

Do	1888	8,851.35			8,851.35	8,851.35		
Do	1889		500,000.00	3,137.15	503,137.15	456,304.56		46,832.59
Collecting agricultural statistics	1887	44.86			44.86		44.86	
Do	1888	500.00			500.00	465.33		34.67
Do	1889		65,000.00		65,000.00	63,053.48		1,946.52
Purchase and distribution of valuable seeds	1887	1.63			1.63		1.63	
Do	1888	500.60			500.00	87.55		412.45
Do	1889		104,200.00	978.71	105,178.71	104,000.06		1,178.71
Experimental gardens and grounds	1887	1,134.26			1,134.26		1,134.26	
Do	1888		39.03			39.03		
Do	1889	2,300.00			2,300.00	2,206.86		93.14
Do	1889		26,640.00		26,640.00	25,693.06		946.94
Furniture, cases, and repairs	1887	32.89			32.89		32.89	
Do	1888			17.12				17.12
Do	1889		7,350.00	260.62	7,610.62	7,300.00		310.62
Library	1887	71.35			71.35		71.35	
Do	1888	100.00			100.00	83.78		16.22
Do	1889		2,000.00	488.59	2,488.59	2,000.00		488.59
Improvement of grounds	1885		740.25		740.25	740.25		
Museum	1887	1.23					1.23	
Do	1888	100.00			100.00	47.41		52.59
Do	1889		1,000.00	24.09	1,024.09	900.00		124.09
Laboratory	1886*			578.89	578.89	578.89		
Do	1887	1,429.14			1,429.14		1,429.14	
Do	1888	1,500.00			1,500.00	1,469.89		30.11
Do	1889		6,000.00	331.75	6,331.75	5,300.00		1,031.75
Do	1889		5,000.00		5,000.00	1,000.00		4,000.00
Experiments in the manufacture of sugar	1887			47.32	47.32		47.32	
Do	1887							
Do	1888		8,000.00		8,000.00	7,927.50		72.50
Do	1888	24.16			24.16	17.90		6.26
Do	1889		41,743.88	256.12	42,000.00	42,000.00		
Do	1889		58,256.12		58,256.12			58,256.12
Do	1890							
Botanical investigations and experiments	1887	11.88			11.88		11.88	
Do	1888	258.82			258.82	258.82		
Do	1889		22,893.14		22,893.14	22,893.14		
Do	1889		12,106.86					12,106.86
Do	1890							
Pomological information	1887	69.76			69.76		69.76	
Do	1888	418.69			418.69	379.69		39.00
Do	1889		4,000.00	432.05	4,432.05	3,800.00		632.05
Investigating the adulteration of food	1887	10.86			10.86		10.86	
Do	1888	300.00			300.00	130.16		169.84
Do	1889		1,000.00	150.75	1,150.75	1,000.00		150.75
Investigating the history of insects injurious to agriculture	1884	2.82			2.82		2.82	
Carried forward			3,727,796.02	35,771,313.43	1,113,092.90	40,612,202.35	35,225,924.81	661,058.48
								4,725,219.06

*And prior years.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1888, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued

Specific acts of appropriations.	Year.	Balances of appropriations, July 1, 1888.	Appropriations for the fiscal year ending June 30, 1889.	Repayments during the fiscal year ending June 30, 1889.	Aggregate available during the fiscal year ending June 30, 1889.	Payments during the fiscal year ending June 30, 1889.	Amounts carried to the surplus fund June 30, 1889.	Balances of appropriations June 30, 1889.
TREASURY—continued.								
Brought forward		\$3,727,796.02	\$35,771,313.43	\$1,113,092.90	\$40,612,202.35	\$35,225,924.81	\$661,058.48	\$4,725,219.06
Department of Agriculture:								
Investigating the history and habits of insects.....	1887	16.62	96.25		112.87	64.01	16.62	32.24
Do.....	1888	500.00			500.00	438.50		61.50
Do.....	1889		20,000.00		20,000.00	19,935.30		64.70
Investigations in ornithology and mammology.....	1887	.02	10.80		10.82	10.80	.02	
Do.....	1888	210.69			210.69	168.03		42.66
Do.....	1889		4,000.00	204.32	4,204.32	4,204.32		
Do.....	1889		1,000.00		1,000.00	800.00		200.00
Reports on forestry.....	1887	38.10			38.10		38.10	
Do.....	1888			3.90	3.90			3.90
Do.....	1889		8,000.00		8,000.00	7,733.43		266.57
Silk culture.....	1886		12.00		12.00			
Do.....	1887		77.15		77.15	77.15		
Do.....	1888	589.06			589.06	589.02		.04
Do.....	1889		30,000.00		30,000.00	30,000.00		
Tea culture.....	1887	246.22			246.22		246.22	
Agricultural maps and charts.....	1889		5,000.00	153.00	5,153.00	1,800.00		3,353.00
Reclamation of arid and waste lands.....		6,287.38			6,287.38		6,287.38	
Postage.....	1887	550.00			550.00		550.00	
Do.....	1888	1,000.00			1,000.00			1,000.00
Do.....	1889		4,000.00		4,000.00	3,980.00		20.00
Agricultural experiment stations.....	1888	157,500.00			157,500.00	142,500.00		15,000.00
Do.....	1889		595,000.00	906.02	595,906.02	581,092.63		14,813.39
Salaries, Bureau of Labor.....	1887	4,532.28			4,532.28		4,532.28	
Do.....	1888			190.30	190.30			190.30
Salaries, Department of Labor.....	1889		83,771.52	193.65	83,965.17	83,965.17		
Miscellaneous expenses, Bureau of Labor.....	1887	24.17			24.17		24.17	
Do.....	1888	11,380.61		.25	1,380.86	1,346.37		34.49
Miscellaneous expenses, Department of Labor.....	1889		43,500.00	55.31	43,555.31	43,543.32		11.99
Statistics of marriage and divorce, Bureau of Labor.....	1888	12.17		1.50	2.67			2.67
Do.....		1500.00		1956.52	1,456.52	1,456.52		
Library, Bureau of Labor.....	1887	1.17			.17		.17	
Do.....	1888			1.50	.50	.50		
Library, Department of Labor.....	1889		1,000.00	813.83	1,813.83	1,813.83		
Stationery, Department of Labor.....	1889		2,000.00	994.12	2,994.12	2,994.12		
Postage to Postal Union countries, Department of Labor.....	1889		200.00		200.00			
Rent, Department of Labor.....	1889		4,000.00	666.66	4,666.66	4,666.66		
Contingent expenses, Department of Labor.....	1889		5,000.00	665.21	5,665.21	5,665.21		

Salaries and expenses reporter, Supreme Court.			7,500.00		7,500.00	7,500.00		
Distribution of reports, Supreme Court.			28,000.00		28,000.00			28,000.00
Salaries, justices, etc., Supreme Court.	1887	1,291.18			1,291.18		1,291.18	
Do	1888	8,347.45			8,347.45			8,347.45
Do	1889		104,656.48		104,656.48	98,655.24		6,001.24
Salaries, circuit judges.	1889		60,000.00		60,000.00	60,000.00		
Salaries, district judges.	1887	164.73			164.73		164.73	
Do	1888	721.15		288.50	1,009.65	19.23		990.42
Do	1889		211,000.00	294.80	211,294.80	209,031.35		2,263.45
Salaries, retired judges.	1889		43,921.65		43,921.65	43,921.65		
Salaries, district attorneys.	1887	444.53			444.53		444.53	
Do	1888	564.66			564.66	548.76		15.90
Do	1889		20,300.00		20,300.00	16,049.00		4,251.00
Salaries, district marshals, certified claims			394.73		394.73	394.73		
Salaries, district marshals.	1888*		126.94		126.94	126.94		
Do	1887	682.49			682.49	500.00	182.49	
Do	1888	902.93			902.93	884.69		18.24
Do	1889		12,900.00	99.00	12,999.00	9,878.34		3,120.66
Salaries, justices and judges, supreme court, District of Columbia	1887	221.19			221.19		221.19	
Do	1889		24,500.00		24,500.00	23,899.96		600.04
Salaries, Steamboat Inspection Service			211,000.00		211,000.00	211,000.00		
Contingent expenses, Steamboat Inspection Service.			36,716.69	383.50	37,100.19	37,100.19		
Contingent expenses, Steamboat Inspection Service, prior to July 1.	1883	8.43			8.43		8.43	
Contingent expenses, Steamboat Inspection Service.		218,887.14		620.48	219,507.62	89.55		219,418.07
Contingent expenses, Steamboat Inspection Service, certified claims		27.60			27.60			27.60
Salaries and expenses, special inspectors of foreign steam-vessels.			22,075.01		22,075.01	22,075.01		
Payment for land sold for direct taxes.			25.58		25.58	25.58		
Payment of surplus proceeds of lands sold for direct taxes.		131,362.59			131,362.59	2,195.55		129,167.04
Treasury building, Washington, D. C.		15.02			15.02		15.02	
Do	1889		5,000.00		5,000.00	5,000.00		
Treasury building, Washington, D. C., special repairs.			15,570.00	1.34	15,571.34	9,571.34		6,000.00
Treasury building, Washington, D. C., improving sanitary condition		1,962.77	595.00		2,557.77	2,557.77		
Treasury building, Washington, D. C., silver vaults.		39.90		2.93		15.00		27.83
Treasury building, Washington, D. C., freight elevator.				16.55				16.55
Treasury building, Washington, D. C., repairs.	1888			57.60				57.60
Building for Bureau of Engraving and Printing.		4,175.35	7,175.00		11,350.35			11,350.35
Bureau of Engraving and Printing and Quartermaster's corral sewer		.47			.47			.47
Branch mint, Denver, Colo.		24,130.30			24,130.30			24,130.30
Mint building, Philadelphia, Pa.			220,000.00		220,000.00	18,706.87		201,293.13
Mint building, Philadelphia, Pa., removing steam-power plant.				56.68	56.68			56.68
Carried forward		4,295,123.39	37,609,438.23	1,120,718.37	43,025,279.99	36,944,728.45	675,081.01	5,405,470.53

* And prior years.

† Transferred from Interior civil ledger.

‡ \$324,352 transferred to Judiciary ledger.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1888, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations, July 1, 1888.	Appropriations for the fiscal year ending June 30, 1889.	Repayments during the fiscal year ending June 30, 1889.	Aggregate available during the fiscal year ending June 30, 1889.	Payments during the fiscal year ending June 30, 1889.	Amounts carried to the surplus fund June 30, 1889.	Balances of appropriations June 30, 1889.
TREASURY—continued.								
Brought forward		\$4, 295, 123.39	\$37, 609, 438.23	\$1, 120, 718.37	\$43, 025, 279.99	\$36, 944, 728.45	\$675, 081.01	\$5, 405, 470.53
Mint building, New Orleans, La.		70.66			70.66			70.66
Public buildings:								
Pay of assistant custodians and janitors.....	1887	7, 000.00		969.23	7, 969.23		7, 969.23	
Do.....	1888	45, 000.00		42.72	45, 042.72	45, 042.60		.12
Do.....	1889		460, 000.00		460, 000.00	460, 000.00		
Inspector of furniture and other furnishings.....	1887	4, 000.00		349.68	4, 349.68		4, 349.68	
Do.....	1888		5, 000.00		5, 000.00	5, 000.00		
Furniture and repairs of same.....	1887	8, 449.50		1, 512.12	9, 961.62	6, 343.34	3, 618.28	
Do.....	1888	9, 098.27		889.65	9, 979.92	7, 250.65		2, 737.27
Do.....	1889		278, 000.00	3, 378.92	281, 378.92	207, 485.46		73, 893.46
Fuel, lights, and water.....	1887	51, 260.21		24, 518.21	75, 778.42	40.94	75, 737.48	
Do.....	1888	87, 420.97		40, 319.53	127, 740.50	117, 134.70		10, 605.80
Do.....	1889		645, 000.00	319.58	645, 319.58	590, 493.66		54, 825.92
Heating apparatus.....		69, 558.00			69, 558.00	65, 000.00		4, 558.00
Do.....	1887		173.00	1, 413.93	1, 586.93	1, 050.00	536.93	
Do.....	1889		90, 000.00		90, 000.00	55, 000.00		35, 000.00
Repairs to heating apparatus.....	1888	30, 000.00			30, 000.00	30, 000.00		
Vaults, safes, and locks.....	1887	205.75			205.75		205.75	
Do.....	1888	4, 605.00			4, 605.00	4, 600.00		5.00
Do.....	1889		50, 000.00		50, 000.00	50, 000.00		
Plans.....	1887	.01			.01		.01	
Do.....	1888	346.63		154.00	500.63	500.63		
Do.....	1889		4, 000.00	1, 735.57	5, 735.57	5, 100.00		635.57
Repairs and preservation.....	1887		8, 615.64	4, 495.15	13, 110.79	8, 651.42	4, 459.37	
Do.....	1888	20, 550.00		4, 393.00	24, 943.00	24, 500.00		443.00
Do.....	1889		190, 000.00		190, 000.00	145, 057.57		44, 942.43
Buildings and grounds, Signal Office.....		38, 000.00			38, 000.00	33, 945.08		4, 054.92
National Museum:								
Heating and lighting.....	1887			*18.54	18.54		18.54	
Do.....	1888			*3.70	3.70			3.70
Do.....	1889		18, 402.70		8, 402.70	7, 918.60		484.10
Furniture and fixtures.....	1887			*74.97	74.97		74.97	
Do.....	1888			*74.21	74.21	70.00		4.21
Do.....	1889		135, 282.70		35, 282.70	35, 000.00		282.70
Preservation of collections.....	1887	.02			.02		.02	
Do.....	1888	13, 278.07			3, 278.07	3, 264.02		14.05
Do.....	1889		\$97, 888.77	3.00	97, 891.77	97, 539.88		351.89
Interstate Commerce Commission.....	1889		1142, 548.04		142, 548.04	121, 643.36		20, 904.68
International Medical Congress.....				1.12	1.12			1.12

Decorating public buildings in New York City, on April 30, 1889

Building for Library of Congress, construction		2,000.00		2,000.00	2,000.00		
Construction and repairs of buildings in Alaska	15,000.00	1,000,000.00		1,000,000.00	61,000.00		939,000.00
Court-house, post-office, etc., in Aberdeen, Miss.	4,146.16		283.12	4,429.28	4,185.16		244.12
Court-house, post-office, etc., Abingdon, Va.	71,899.01			71,899.01	20,096.90		51,802.11
Court-house, post-office, site, and building, Augusta, Ga.	18,594.76	100,000.00		118,594.76	65,576.70		53,018.06
Court-house and post-office, Asheville, N. C.	100,000.00			100,000.00	406.72		99,593.28
Court-house and post-office, Atlanta, Ga.	120,000.00			120,000.00	17,666.78		102,333.22
Post-office, court-house, etc., Augusta, Me.	102,732.30			102,732.30	60,219.85		42,512.45
Post-office, court-house, etc., Auburn, N. Y.	110,125.25			110,125.25	79,014.14		31,111.11
Court-house, post-office, and custom-house, Bay City, Mich.		200,000.00		200,000.00	43.69		199,956.31
Court-house and post-office, Birmingham, Ala.		300,000.00		300,000.00	53,614.75		246,385.25
Post-office and sub-treasury, Boston, Mass., certified claims		4,879.81		4,879.81	4,879.81		
Post-office, Bridgeport, Conn.		75,000.00		75,000.00	26,428.32		48,571.68
Post-office, etc., Brooklyn, N. Y.	1,267,123.08			1,267,123.08	272,364.03		994,759.05
Post-office, etc. (site), Buffalo, N. Y.	250,000.00			250,000.00	79.24		249,920.76
Court-house, custom-house, and post-office, Brownsville, Tex.		50,000.00		50,000.00			50,000.00
Post-office, court-house, etc., Baltimore, Md.	346,169.44			346,169.44	237,665.81		108,503.63
Post-office, court-house, etc. (site and building), Binghamton, N. Y.	134,384.47			134,384.47	92,243.01		42,141.46
Post-office, custom-house, etc., Camden, N. J.	39,901.66	60,000.00		99,901.66	27,939.32		71,962.34
Post-office, custom-house, etc. (site), Camden, N. J.	6.30			6.30	6.30		
Court-house, post-office, etc., Carson City, Nebr.	114,133.04			114,133.04	75,302.40		38,830.64
Post-office, court-house, etc. (site), Charleston, S. C.	19,949.25			19,949.25	10,271.50		9,677.75
Post-office, court-house, etc. (building), Charleston, S. C.	194,016.73			194,016.73	10,360.10		183,656.63
Court-house, post-office, etc., Charleston, W. Va.	52,008.70			52,008.70	18,081.06		33,927.64
Court-house, post-office, etc. (site and building), Chattanooga, Tenn.	223,135.77	50,000.00		273,135.77	11,992.69		261,143.18
Court-house, post-office, etc., Clarksburgh, W. Va.	26,415.65			26,415.65	20,741.87		5,673.78
Court-house, post-office, etc., Columbus, Ohio.	1,682.95			1,682.95	860.99		821.96
Court-house, post-office, etc. (approaches), Columbus, Ohio.	50.00			50.00	50.00		
Court-house, post-office, etc. (elevator), Columbus, Ohio.	8,000.00			8,000.00	3,315.87		4,684.13
Post-office, court-house, etc., Concord, N. H.	19,798.34	6,594.00		26,392.34	26,302.54		89.80
Post-office, court-house, etc. (approaches), Concord, N. H.	5,511.40			5,511.40	5,511.40		
Post-office, etc., Council Bluffs, Iowa.	26,345.85		7,116.81	33,462.66	19,492.73		13,969.93
Court-house and post-office, Charlotte, N. C.		85,000.00	3,544.92	88,544.92	5,505.70		83,039.22
Post-office, etc. (site and building), Dayton, Ohio.	107,575.66		6,865.38	114,441.04	29,233.23		85,207.81
Court-house, post-office, etc., Dallas, Tex.	23,169.17			23,169.17	16,074.95		7,094.22
Carried forward	8,075,841.42	41,557,822.89	1,223,195.43	50,856,859.74	40,350,887.82	772,051.27	9,733,920.65

* Transferred to Interior civil ledger.

† \$4,597.30
 ‡ \$4,717.30
 § \$27,111.23
 ¶ \$7,451.96

Transferred to Interior civil ledger.

REGISTER.

711

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1888, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations, July 1, 1888.	Appropriations for the fiscal year ending June 30, 1889.	Repayments during the fiscal year ending June 30, 1889.	Aggregate available during the fiscal year ending June 30, 1889.	Payments during the fiscal year ending June 30, 1889.	Amounts carried to the surplus fund June 30, 1889.	Balances of appropriations June 30, 1889.
TREASURY—continued.								
Brought forward.....		\$8,075,841.42	\$41,557,822.89	\$1,223,195.43	\$50,856,859.74	\$40,350,887.82	\$772,051.27	\$9,733,920.65
Court-house, post-office, etc. (approaches), Dallas, Tex.		4,000.00			4,000.00	4,000.00		
Court-house, post-office, etc., Danville, Va.		1,973.78			1,973.78	1,799.34		174.44
Court-house, post-office, etc., Des Moines, Iowa		158,840.96			158,840.96	131,910.22		26,930.74
Court-house, post-office, etc., Detroit, Mich.		17,337.38	950,000.00		967,337.38	12,554.74		954,782.64
Court-house, post-office, etc., Denver, Colo.		126,429.19	240,000.00		366,429.19	70,764.75		295,664.44
Court-house, custom-house, and post-office, Duluth, Minn.			150,000.00		150,000.00	49.79		149,950.21
Court-house, post-office, etc., Erie, Pa.		38,122.28		.01	38,122.29	31,630.52		6,491.77
Court-house, post-office, etc. (approaches), Erie, Pa.		5,000.00			5,000.00	4,200.00		800.00
Court-house, post-office, etc., Fort Scott, Kans.		67,598.81	8,000.00		75,598.81	62,043.77		13,555.04
Court-house, post-office, etc. (approaches and heating apparatus), Fort Scott, Kans.		12,000.00			12,000.00			12,000.00
Court-house, post-office, etc., Fort Smith, Ark.		55,837.71	15,000.00		70,837.71	37,591.11		33,246.60
United States jail, Fort Smith, Ark.		4,811.95			4,811.95	3,954.92		857.03
Court-house, post-office, etc., Fort Wayne, Ind.		33,043.85		2,079.60	35,123.45	32,652.09		2,471.36
Court-house, post-office, etc. (elevator, approaches, and heating apparatus), Fort Wayne, Ind.		14,500.00		5,718.11	20,218.11	12,805.84		7,412.27
Court-house, post-office, etc., Frankfort, Ky.		6,348.80	6,119.18	.35	12,468.33	557.25		11,911.08
Court-house and post-office, Greenville, S. C.			100,000.00		100,000.00	12,359.30		87,640.70
Court-house, post-office, etc., Greensborough, N. C.		702.91			702.91	45.00		657.91
Court-house and post-office, Helena, Ark.			75,000.00		75,000.00	303.84		74,696.16
Post-office, Hoboken, N. J.			60,000.00		60,000.00	30,027.29		29,972.71
Post-office, etc., Hannibal, Mo.		13,759.84		7,000.00	20,759.84	20,749.42		160.66
Post-office, etc. (approaches), Hannibal, Mo.		600.00		60.66	660.66	500.00		160.66
Post-office, etc. (site and building), Houston, Tex.		16,541.76	50,000.00		66,541.76	40,707.01		25,834.75
Court-house, post-office, etc., Harrisonburgh, Va.		24,430.28			24,430.28	23,881.57		548.71
Court-house, post-office, etc. (site and building), Huntsville, Ala.		39,014.18	50,000.00		89,014.18	20,024.65		68,989.53
Court-house, post-office, etc., Indianapolis, Ind.		150,000.00			150,000.00	148,560.78		1,439.22
Court-house, post-office, etc., Jackson, Tenn.		1,598.86			1,598.86	980.00		618.86
Court-house, post-office, etc., Jackson, Miss.		32.92			32.92			32.92
Post-office, Jackson, Mich.			60,000.00		60,000.00			60,000.00
Post-office, custom-house, etc. (site and building), Jacksonville, Fla.		69,937.27	80,000.00		149,937.27	41,297.89		108,639.38
Court-house, post-office, etc. (site and building), Jefferson, Tex.		14,149.82	25,000.00		39,149.82	27,076.90		12,072.92
Court-house, post-office, etc., Jefferson City, Mo.		8,121.25			8,121.25			
Court-house, post-office, etc. (approaches), Jefferson City, Mo.		180.00			180.00	20		179.80

Court-house, post-office, etc. (certified claims), Jefferson City, Mo.		49.45	49.45	49.45	49.45		
Post-office, etc., Jersey City, N. J.	12,449.15			12,449.15	9,871.54		2,577.61
Court-house, post-office, etc., Keokuk, Iowa	92,425.31			92,425.31	75,585.62		16,839.69
Court-house, post-office, etc., Key West, Fla.	91,762.98	3,000.00		94,762.98	28,591.68		66,171.30
Post-office, Kalamazoo, Mich.		75,000.00		75,000.00			75,000.00
Post-office, Lowell, Mass.		200,000.00		200,000.00	1,533.55		198,466.45
Court-house, post-office, etc., Lancaster, Pa.	100,000.00			100,000.00	16,637.10		83,362.90
Court-house, post-office, etc., La Crosse, Wis.	124,788.90			124,788.90	92,896.91		31,891.99
Court-house, post-office, etc., Leavenworth, Kans.	29,472.76		3,283.89	32,756.65	26,103.91		6,652.74
Court-house, post-office, etc. (approaches), Leavenworth, Kans.	4,000.00		712.66	4,712.66	4,000.00		712.66
Court-house, post-office, etc. (sewer), Leavenworth, Kans.	14.03			14.03			14.03
Court-house, post-office, etc. (site and building), Los Angeles, Cal.	20,966.77	100,000.00		120,966.77	23,037.55		97,929.22
Court-house, post-office, etc. (repairs of walk and furniture), Lincoln, Nebr.	190.00			190.00			190.00
Court-house and post-office, Lincoln, Nebr.		5,000.00		5,000.00			5,000.00
Post-office, etc., Lexington, Ky.	59,257.53		7,302.70	66,560.23	42,024.08		24,536.15
Post-office, etc. (approaches and heating apparatus), Lexington, Ky.	13,000.00			13,000.00	10,017.28		2,982.72
Court-house, post-office, etc., Louisville, Ky.	398,072.21	201,001.75		599,073.96	205,055.56		394,018.40
Court-house, post-office, etc., Lynchburgh, Va.	2,139.98		45.90	2,185.94	2,117.92		68.02
Court-house, post-office, etc. (approaches), Lynchburgh, Va.	76.32		17.31	93.63	70.00		23.63
Court-house and post-office, Madison, Wis.			118.68	118.68		118.68	
Court-house, post-office, etc., Macon, Ga.	30,679.86		2,233.34	32,913.20	26,818.77		6,094.43
Court-house, post-office, etc. (approaches), Macon, Ga.	4,000.00			4,000.00			
Court-house, post-office, etc., Manchester, N. H.	162,814.34			162,814.34	114,269.36		48,544.98
Court-house, post-office, etc., Marquette, Mich.	78,080.95			78,080.95	68,484.37		9,596.58
Court-house, post-office, etc., Montgomery, Ala.	509.11			509.11	474.67		34.44
Post-office, etc., Minneapolis, Minn.	221,528.01			221,528.01	182,060.51		39,467.50
Post-office, etc. (heating apparatus), Minneapolis, Minn.		31,000.00	211.30	31,211.30	2,298.80		28,912.50
Post-office, etc. (elevator), Minneapolis, Minn.		6,500.00		6,500.00			6,500.00
Post-office, etc. (approaches and elevator), Minneapolis, Minn.		11,500.00		11,500.00			11,500.00
Post-office, court-house, etc., Montpelier, Vt.	120,090.82		4,252.35	124,343.17	29,330.78		95,012.39
Post-office, court-house, and custom-house, Milwaukee, Wis.		1,206,000.00		1,206,000.00	8.92		1,199,991.08
Court-house, post-office, etc., Monroe, La.	75,000.00			75,000.00	275.00		74,725.00
Court-house, post-office, etc., New Albany, Ind.	22,688.72			22,688.72	17,484.88		5,203.84
Court-house, post-office, etc. (approaches), New Albany, Ind.	3,000.00			3,000.00	2,800.29		99.71
Court-house, post-office, etc., Nebraska City, Nebr.	40,109.08			40,109.08	39,306.57		802.51
Court-house, post-office, etc. (approaches), Nebraska City, Nebr.	4,000.00		2,570.76	6,570.76	3,950.00		2,620.76
Court-house and post-office, Opelousas, La.		50,000.00		50,000.00	21.81		49,978.19
Post-office, etc. (site and building), Owensborough, Ky.	49,228.81			49,228.81	46,000.82		3,227.99
Court-house, post-office, etc. (site and building), Oshkosh, Wis.	88,073.25	1,600.00		89,673.25	63,504.03		26,169.22
Carried forward.....	10,809,174.11	45,311,593.27	1,258,803.11	57,379,570.49	42,270,818.99	772,169.95	14,336,581.55

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1888, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balance of appropriations, July 1, 1888.	Appropriations for the fiscal year ending June 30, 1889.	Repayments during the fiscal year ending June 30, 1889.	Aggregate available during the fiscal year ending June 30, 1889.	Payments during the fiscal year ending June 30, 1889.	Amounts carried to the surplus fund June 30, 1889.	Balances of appropriations June 30, 1889.
TREASURY—continued.								
Brought forward.....		\$10,809,174.11	\$45,311,593.27	\$1,258,803.11	\$57,379,570.49	\$42,270,818.99	\$772,169.95	\$14,336,581.55
Court-house, post-office, etc., Oxford, Miss.....		1,409.89		210.45	1,620.34	.52		1,619.82
Court-house, post-office, etc. (approaches), Oxford, Miss.....			400.00	19.28	419.28			419.28
Post-office, Ottumwa, Iowa.....			40,000.00		40,000.00		13,413.08	26,586.92
Court-house, custom-house, and post-office, Omaha, Nebr.....			600,000.00		600,000.00			600,000.00
Post-office, etc., Paterson, N. J.....		80,000.00			80,000.00	58.49		79,941.51
Court-house, post-office, etc., Parkersburgh, W. Va.....		1,479.63			1,479.63	1,470.86		8.77
Post-office, court-house, etc., Paducah, Ky.....			32.20		32.20	32.20		
Post-office, court-house, etc., Peoria, Ill.....		25,924.47	12,000.00	2,000.00	39,924.47	37,453.93		2,470.54
Post-office, court-house, etc. (approaches), Peoria, Ill.....		7,500.00		15.20	7,515.20	6,300.00		1,215.20
Court-house, post-office, etc., Pensacola, Fla.....		1,895.24			1,895.24	1,846.65		48.59
Court-house, post-office, etc. (approaches), Pensacola, Fla.....		213.83			213.83	2.36		211.47
Post-office, etc., Poughkeepsie, N. Y.....		503.72			503.72	500.00		3.72
Post-office, etc. (approaches), Poughkeepsie, N. Y.....		159.71			159.71	5.00		154.71
Post-office and court-house (certified claims), Philadelphia, Pa.....			4,234.15		4,234.15	4,234.15		
Court-house, post-office, etc., Pittsburgh, Pa.....		396,666.29	300,000.00		696,666.29	281,462.78		415,203.51
Post-office, Portsmouth, Ohio.....			60,000.00		60,000.00	12,032.94		47,967.06
Post-office and court-house, Quincy, Ill.....		9,704.64			9,704.64	7,987.65		1,716.99
Post-office and court-house (approaches), Quincy, Ill.....		282.54			282.54			282.54
Court-house, post-office, etc. (heating apparatus), Rochester, N. Y.....			20,000.00	1,000.00	21,000.00	1,000.00		20,000.00
Court-house, post-office, etc. (approaches), Rochester, N. Y.....			11,000.00		11,000.00			11,000.00
Court-house, post-office, etc. (elevator), Rochester, N. Y.....			6,500.00		6,500.00			6,500.00
Court-house, post-office, etc., Rochester, N. Y.....		245,363.76		2.64	245,366.40	130,247.28		115,119.12
Post-office, Reading, Pa.....		105,209.04			105,209.04	94,816.25		10,392.79
Post-office, Sacramento, Cal.....		119,903.54			119,903.54	12,129.34		107,774.20
Court-house, post-office, etc. (site and building), San Antonio, Tex.....		136,738.75			136,738.75	61,807.82		74,930.93
Court-house, etc., Santa Fé, N. Mex.....		33,699.36			33,699.36	30,154.82		3,544.54
Court-house, etc. (approaches), Santa Fé, N. Mex.....			12,000.00		12,000.00	11,910.10		89.90
Court-house, post-office, etc. (site and building), Savannah, Ga.....		49,899.52	150,000.00		199,899.52	38,471.13		161,428.39
Post-office, court-house, etc. (site), San Francisco, Cal.....		350,000.00			350,000.00	281.53		349,718.47
Post-office, etc., St. Joseph, Mo.....		157,634.09			157,634.09	88,303.25		69,330.84
Post-office, etc., Scranton, Pa.....		39,515.23			39,515.23	13.51		39,501.72
Post-office, Sedalia, Mo.....			50,000.00		50,000.00			50,000.00
Post-office and court-house, Shreveport, La.....		367.82			367.82	316.11		51.71

Post-office, etc., Springfield, Ohio	94,661.48		94,661.4	41,658.87	53,002.61
Post-office, etc. (approaches and heating apparatus), Springfield, Ohio	9,500.00		88.97	9,588.97	9,588.97
Post-office, etc. (site and building), Springfield, Mass.	30,670.86	100,000.00	4,000.00	134,670.86	81,648.86
Post-office, court-house, etc., Syracuse, N. Y.	64,636.01			64,636.01	920.79
Post-office, court-house etc. (elevator), Syracuse, N. Y.		3,000.00		3,000.00	3,000.00
Court-house and post-office, Statesville, N. C.		75,000.00		75,000.00	74,961.20
Court-house and post-office, Springfield, Mo.		50,000.00		50,000.00	49,930.00
Court-house, post-office, etc., Tallahassee, Fla.	75,000.00			75,000.00	74,952.45
Post-office, etc., Terre Haute, Ind.	37,593.60		735.17	38,328.77	9,677.97
Post-office, etc. (approaches), Terre Haute, Ind.	100.00		121.51	221.51	221.51
Post-office and court-house, Troy, N. Y.	197,536.61			197,536.61	195,160.97
Court-house and post-office, Tyler, Tex.	74.95	2,000.00		2,074.95	2,034.83
Court-house and post-office (approaches), Tyler, Tex.	100.00			100.00	79.65
Court-house and post-office fence, Tyler, Tex.		1,000.00		1,000.00	543.00
Court-house and post-office, Texarkana, Ark. and Tex.		100,000.00		100,000.00	99,974.90
Court-house, post-office, and custom-house, Vicksburg, Miss.		100,000.00		100,000.00	99,960.76
Court-house, post-office, etc., Waco, Tex.	120.69	3,873.88	348.02	4,342.59	963.76
Court-house, post-office, etc. (approaches), Waco, Tex.	2,000.00		386.90	2,386.90	1,072.84
Court-house, post-office, etc. (site and building), Wilmington, Del.	118,146.44			118,146.44	118,132.82
Court-house, post-office, etc., Wichita, Kans.	72,399.06	100,000.00		172,399.06	92,533.09
Court-house, post-office, etc., Williamsport, Pa.	171,304.76			171,304.76	121,342.51
Court-house, post-office, etc., Winona, Minn.	82,406.39			82,406.39	82,224.39
Post-office, custom-house, etc. (site and building), Wilmington, N. C.	8,349.13	150,000.00		158,349.13	114,095.41
Post-office, etc. (site and building), Worcester, Mass.		175,000.00		175,000.00	170,736.98
Post-office, Watertown, N. Y.		75,000.00		75,000.00	74,909.47
Custom-house, post-office, etc., Albany, N. Y.	458.62			458.62	433.89
Custom-house, post-office, etc., Belfast, Me.	1,725.93			1,725.93	9.91
Custom-house and post-office, Buffalo, N. Y.	409.00			409.00	409.00
Custom-house, post-office, etc. (repairs to sidewalk), Buffalo, N. Y.	13.46			13.46	13.46
Custom-house, etc., Bangor, Me.		10,000.00		10,000.00	10,000.00
Custom-house (repairs), Charleston, S. C.	4.52			4.52	4.52
Custom-house (wharf), Charleston, S. C.	138,866.38			138,866.38	112,980.67
Custom-house, Cleveland, Ohio		20,000.00		20,000.00	19,219.48
Custom-house (certified claims), Cleveland, Ohio		2,711.84		2,711.84	
Custom-house and sub-treasury (repairs), Chicago, Ill.	3,339.36	78,000.00		81,339.30	40,956.66
Custom-house and sub-treasury (ventilation), Chicago, Ill.	8,000.00			8,258.72	7,816.72
Custom-house and sub-treasury (clock dials), Chicago, Ill.		2,000.00	258.72	2,000.00	2,000.00
Appraiser's stores, etc. (site and building), Chicago, Ill.	131,494.06	200,000.00		331,494.06	271,494.97
Custom-house and post-office, Cincinnati, Ohio	2,474.72			2,474.72	2,474.72
Custom-house, post-office, etc., Dubuque, Iowa.	1,348.58			1,348.58	1,348.58
Custom-house and post-office, Eastport, Me.	90,347.18	8,000.00		98,347.18	97,323.03
Custom-house, post-office, etc. (site and building), El Paso, Tex.	139,909.56			139,909.56	124,971.55
Custom-house, post-office, etc., Galveston, Tex.	133,561.58	90,581.71		224,143.29	174,642.51
Custom-house, post-office, etc., Kansas City, Mo.	151.70			151.70	151.70
Carried forward	14,189,949.75	47,923,927.05	1,267,989.97	63,381,866.77	43,677,940.92
					772,169.95
					18,931,755.90

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BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1888, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations, July 1, 1888.	Appropriations for the fiscal year ending June 30, 1889.	Repayments during the fiscal year ending June 30, 1889.	Aggregate available during the fiscal year ending June 30, 1889.	Payments during the fiscal year ending June 30, 1889.	Amounts carried to the surplus fund June 30, 1889.	Balances of appropriations June 30, 1889.
TREASURY—continued.								
Brought forward		\$14, 189, 949. 75	\$47, 923, 927. 05	\$1, 267, 989. 97	\$63, 381, 866. 77	\$43, 677, 940. 92	\$772, 169. 95	\$18, 931, 755. 90
Custom-house, court-house, and post-office, (elevator), Nashville, Tenn.		4, 000. 00			4, 000. 00	3, 691. 60		308. 40
Custom-house, etc. (purchase of land), New Bedford, Mass.		6, 248. 85			6, 248. 85	160. 20		6, 088. 65
Custom-house, post-office, etc., New Bedford, Mass.		99, 189. 00			99, 189. 00	2, 017. 13		97, 171. 87
Appraiser's warehouse (site), New York, N. Y.			850, 000. 00		850, 000. 00	413. 75		849, 586. 25
Custom-house, post-office, etc., New Haven, Conn.		10. 51			10. 51			10. 51
Custom-house and post-office (sewer), New Haven, Conn.		210. 00			210. 00	210. 00		
Custom-house and post-office, Newark, N. J.		349, 973. 90			349, 973. 90	78, 911. 14		271, 062. 76
Custom-house and post-office, New Orleans, La.			167, 959. 00		167, 959. 00	12, 635. 07		155, 323. 93
Custom-house, Philadelphia, Pa.		1, 701. 00			1, 701. 00	869. 30		831. 70
Custom-house, post-office, etc., Port Townsend, Wash.		76, 969. 29	120, 000. 00		196, 969. 29	1, 532. 82		195, 436. 47
Custom-house, post-office, etc. (approaches and heating apparatus), Port Townsend, Wash.		12, 000. 00			12, 000. 00			12, 000. 00
Custom-house, etc., Richmond, Va.		58, 729. 31		12, 000. 00	70, 729. 31	57, 420. 98		13, 308. 33
Custom-house, etc. (approaches), Richmond, Va.			1, 000. 00		1, 000. 00			1, 000. 00
Custom-house, etc. (heating apparatus), Richmond, Va.			12, 500. 00		12, 500. 00	3. 75		12, 496. 25
Old custom-house, St. Louis, Mo.		58, 655. 16	50, 000. 00		108, 655. 16	59, 553. 09		49, 102. 07
Custom-house, etc. (purchase of land), St. Paul, Minn.		64, 943. 87			64, 943. 87			64, 943. 87
Custom-house, court-house, etc., Toledo, Ohio.		16, 641. 40		1, 500. 00	18, 141. 40	17, 949. 27		192. 13
Custom-house, court-house, etc. (approaches), Toledo, Ohio.		1, 000. 00			1, 000. 00	1, 000. 00		
Custom-house, court-house, etc. (elevator), Toledo, Ohio.			7, 000. 00		7, 000. 00	4, 000. 00		3, 000. 00
Custom-house, Wheeling, W. Va.			27, 500. 00		27, 500. 00	3, 082. 60		24, 417. 40
Repairs and preservation of marine hospitals.	1887	849. 95			849. 95		849. 95	
Marine hospital, Baltimore, Md.			8. 07		8. 07	8. 07		
Marine hospital (approaches), Baltimore, Md.		3, 158. 55		30. 08	3, 188. 63	123. 97		3, 064. 66
Marine hospital (laundry apparatus), Baltimore, Md.		13. 45			13. 45			13. 45
Marine hospital, Cairo, Ill.		5, 372. 56			5, 372. 56	508. 39		4, 864. 17
Marine hospital (approaches and breakwater), Chicago, Ill.		115. 71	15, 000. 00		15, 115. 71	330. 11		14, 785. 60
Marine hospital (boiler and engine house), Detroit, Mich.		2, 500. 00			2, 500. 00	1, 993. 08		506. 92
Marine hospital, Evansville, Ind.			100, 000. 00		100, 000. 00			100, 000. 00
Marine hospital, Key West, Fla.		6. 56			6. 56			6. 56
Marine hospital, Memphis, Tenn.		2, 647. 99			2, 647. 99			2, 647. 99
Marine hospital (approaches), New Orleans, La.			20, 000. 00		20, 000. 00	11, 329. 65		8, 670. 35
Marine hospital, Pittsburgh, Pa.		7, 015. 24			7, 015. 24			7, 015. 24
Marine hospital (water supply), Portland, Me.			2, 000. 00		2, 000. 00			2, 000. 00
Marine hospital, Vineyard Haven, Mass.			1, 250. 00		1, 250. 00			1, 250. 00

Damages to schooners <i>Sarah Wharf</i> and <i>Champion</i> by collision		937.60		937.60	937.60		
Damages to schooner <i>Alice Bell</i>		95.00		95.00	95.00		
Refund to clerk of third judicial district court of Washington Territory		662.11		662.11	662.11		
Refund to Louisiana overpayments of interest on Indian trust funds		13,602.71		13,602.71	13,602.71		
Services and expenses Joint Commission Signal Service and surveys	337.50			337.50			337.50
Unveiling the statue of James A. Garfield	640.95			640.95			640.95
Pedestal for the statue of James A. Garfield	.39			.39			.39
Duplicate of certain French and American medals	12.24			12.24			12.24
National monument at Plymouth, Mass	15,000.00			15,000.00	15,000.00		
Statue to the memory of General La Fayette and compatriots	46,491.62		965.08	47,456.70	965.08		46,491.62
Erection of monumental column at Yorktown	5,176.74			5,176.74			5,176.74
Monument to Thomas Jefferson at Monticello, Va	1,628.13			1,628.13			1,628.13
Monument to mark the birthplace of George Washington	23,717.30		994.63	24,711.93			24,711.93
Credit in accounts of Treasurer United States for losses in office of assistant treasurer United States at New York		24,016.43		24,016.43	24,016.43		
Engraving statues of Lewis Cass, John Peter Gabriel Muhlenberg, and Robert Fulton		1,500.00		1,500.00			1,500.00
Portrait of the late James N. Burnes		500.00		500.00	300.00		200.00
Portrait of the late Edward W. Robertson		500.00		500.00			500.00
Portrait of the late John A. Logan	99.30			99.30			99.30
Portrait of the late Seth C. Moffatt	500.00			500.00	367.50		132.50
Portraits of the late Abraham Dowdney, John Arnot, jr., Lewis Beach, William T. Price, W. H. Cole, and Austin F. Pike	375.38			375.38			375.38
Payment for losses by sinking of schooner <i>Carrie</i>		2,018.00		2,018.00	2,018.00		
Payment to special policeman, Senate	18.00			18.00			18.00
Payment to F. H. Bates		300.00		300.00	300.00		
Payment to widow of Hon. James N. Burnes		545.51		545.51			545.51
Payment to Charles Carter, House of Representatives		60.00		60.00	60.00		
Payment to Benjamin Durfee, Senate		2,000.00		2,000.00	2,000.00		
Payment to William Forsyth for surveying		350.00	350.00	700.00	350.00		350.00
Payment to Heman D. Walbridge and Reginald Fendall, trustee		2,250.00		2,250.00	2,250.00		
Payment to J. C. Knowlton		245.25		245.25			245.25
Payment to Charles H. Evans		500.00		500.00	500.00		
Payment to widow of Hon. James T. Farley		1,248.80		1,248.80	1,248.80		
Payment to S. C. Moffatt		5,989.89		5,989.89	5,989.89		
Payment to widow and heirs of Hon. J. T. Updegraff		6,000.00		6,000.00	6,000.00		
Payment of interest to the Louisville and Nashville Railroad Company		713.78		713.78	713.78		
Payment to the Missouri, Kansas and Texas Railroad Company		5,083.12		5,083.12	5,083.12		
Carried forward	15,055,899.60	49,367,262.32	1,283,829.76	65,706,991.68	44,018,144.91	773,019.90	20,915,826.87

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1888, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations, July 1, 1888.	Appropriations for the fiscal year ending June 30, 1889.	Repayments during the fiscal year ending June 30, 1889.	Aggregate available during the fiscal year ending June 30, 1889.	Payments during the fiscal year ending June 30, 1889.	Amounts carried to the surplus fund June 30, 1889.	Balances of appropriations June 30, 1889.
TREASURY—continued.								
Brought forward		\$15,055,899.60	\$49,367,262.32	\$1,283,829.76	\$85,706,991.68	\$44,018,144.91	\$773,019.90	\$20,915,826.87
Payment to Thomas L. Hoffman			625.00		625.00	625.00		
Payment to Thomas F. Gerls			400.00		400.00	400.00		
Payment to the widow of W. T. Price		1,648.93	6,000.00		7,648.93	6,000.00		1,648.93
Payment to Mrs. Mary H. C. Baird, widow of Spencer F. Baird			25,000.00		25,000.00	25,000.00		
Payment to widow of Hon. N. T. Kane			7,655.81		7,655.81	7,655.81		
Payment to Alexander Vangender, House of Representatives			500.00		500.00	500.00		
Payment to Henry Neal, House of Representatives			288.26		288.26	288.26		
Payment to widow of Hon. E. W. Robertson			8,851.00		8,851.00	8,851.00		
Payment to heirs of Hon. Andrew S. Herron			6,000.00		6,000.00	6,000.00		
Re-imbursement to George W. Bishop, assistant treasurer, etc., Baltimore, Md.			1,243.00		1,243.00	1,243.00		
Refund to heirs of C. A. J. Flemister			714.50		714.50	239.50	475.00	
Re-imbursement to estate of D. O. Adkinson			174.95		174.95			174.95
Relief of William P. Thorne		500.00			500.00	500.00		
Relief of R. S. Stacey		88.00			88.00	88.00		
Relief of George F. Chilton		187.50			187.50	187.50		
Payment to J. A. Wilson		42.65			42.65	42.65		
Relief of Andrew Gleeson			264.07		264.07	264.07		
Relief of Charles L. Bradwell			1,532.00		1,532.00	1,532.00		
Relief of John J. Coughlin			631.13		631.13	631.13		
Relief of Caroline T. Cockle			199.80		199.80	199.80		
Relief of Matthew H. Fulton			337.02		337.02	337.02		
Relief of John D. Adams			3,705.36		3,705.36	3,705.36		
Relief of heirs of Martin Kenofsky			4,992.50		4,992.50	4,992.50		
Relief of William Knowland			193.17		193.17	193.17		
Relief of David Meriwether			4,157.38		4,157.38	4,157.38		
Relief of American Grocer Association of New York City			486.00		486.00	486.00		
Relief of heirs of John H. Newman			32,669.20		32,669.20	32,669.20		
Relief of Thomas Lanigan			100.00		100.00	100.00		
Relief of William Caldwell			1,811.00		1,811.00	1,811.00		
Relief of widow of General W. S. Hancock			2,100.00		2,100.00	2,100.00		
Relief of J. Edwin Pilcher			905.00		905.00	905.00		
Relief of Milo McCrillis			75.76		75.76	75.76		
Relief of P. Gough Edelin			42.96		42.96			42.96
Relief of David A. Haywood			350.32		350.32	350.32		

Relief of A. P. Swineford		611.38		611.38		611.38	
Relief of W. W. Welch		103.58		103.58		103.58	
Total Treasury	15,058,366.68	49,479,982.47	1,283,829.76	65,822,178.91	44,130,378.92	773,494.90	20,918,305.09
DIPLOMATIC.							
Salaries of ministers	1885 3,136.93			3,136.93		3,136.93	
Do	1886 596.83	532.25	64.58	596.83		596.83	
Do	1886 208.62	5,661.04		5,869.66	5,661.04	208.62	
Do	1886 133.54		133.54	133.54			
Do	1887 49,880.00			49,880.00	33,800.49	16,079.51	
Do	1888 133,267.86		779.30	134,647.16	126,927.22		7,719.94
Do	1889 309,500.00	309,500.00	300.36	309,800.36	151,343.92		158,456.44
Salaries, chargés d'affaires <i>ad interim</i>	1887 360.26	2,053.29		2,413.55	2,402.23	11.32	
Do	1888 7,742.45			7,742.45	7,410.89		331.56
Do	1889 20,000.00			20,000.00	17,473.99		2,526.01
Salaries, secretaries of legation	1887 10,620.15			10,620.15	5,095.60	5,524.55	
Do	1888 15,516.77		466.80	15,983.57	9,958.75		6,024.82
Do	1889 43,650.00	461.53		44,111.53	15,544.04		28,567.49
Salary, clerk to legation in Spain	1889 1,200.00			1,200.00	900.00		300.00
Salaries, interpreters to legations	1887 872.83	167.66		1,040.69	811.65	229.04	
Do	1888 5,250.00			5,250.00	5,138.10		111.90
Do	1889 11,000.00	9.19		11,009.19	4,750.00		6,259.19
Salaries and expenses, commercial agent at Boma	1889 4,000.00			4,000.00	3,260.87		739.13
Contingent expenses, foreign missions	1886 525.79	156.25		682.04	233.23	398.81	
Do	1886 233.33		233.33	233.33			
Do	1887 39,631.89	82.83		39,714.72	6,225.32	33,489.40	
Do	1888 42,592.59	8,218.69		50,811.28	15,787.78		35,023.50
Contingent expenses, foreign missions, certified claims	1886 411.50			411.50			411.50
Contingent expenses, foreign missions	1889 105,000.00	112.65		105,112.65	55,385.43		49,727.22
Salaries, consular service	1886 92.78	2,522.53		2,615.31	2,523.22	92.09	
Do	1886 3,289.42		3,289.42	3,289.42		3,289.42	
Do	1886 410.13		410.13	410.13			
Do	1887 111.99	650.00	467.03	1,229.02	674.46	554.56	
Salaries, consular service, certified claims		1,285.91		1,285.91	1,271.81		14.10
Salaries, consular service	1888 144,921.07		5,376.62	150,297.69	145,804.34		4,493.35
Do	1889 465,000.00	3,909.90		468,909.90	308,326.84		160,583.06
Salaries, consular clerks	1887 815.12	3.41		818.53		818.53	
Do	1888 4,084.06	27.77		4,111.83	3,158.40		953.43
Do	1889 14,200.00			14,200.00	8,608.62		5,591.38
Allowances for clerks at consulates	1886 400.00			400.00	400.00		
Do	1887 1,242.62		46.46	1,289.08		1,289.08	
Do	1888 22,275.10		42.62	22,317.72	21,479.42		838.30
Do	1889 71,920.00	20.35		71,940.35	45,027.22		26,922.13
Salaries, consular officers not citizens	1886 1,752.48	2,827.99		4,580.47	2,827.99		1,752.48
Do	1887 69.30	4,278.80		4,348.10	4,278.80		69.30
Do	1888 1,908.13	863.57	406.95	3,178.65	2,970.67		207.98
Carried forward	487,364.50	1,067,071.17	25,196.57	1,579,632.24	1,016,289.34	65,718.69	497,624.21

* And prior years.

† And prior years, transfer.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1888, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations, July 1, 1888.	Appropriations for the fiscal year ending June 30, 1889.	Repayments during the fiscal year ending June 30, 1889.	Aggregate available during the fiscal year ending June 30, 1889.	Payments during the fiscal year ending June 30, 1889.	Amounts carried to the surplus fund June 30, 1889.	Balances of appropriations June 30, 1889.
DIPLOMATIC—continued.								
Brought forward		\$487,364.50	\$1,067,071.17	\$25,196.57	\$1,579,632.24	\$1,016,289.34	\$65,718.69	\$497,624.21
Salaries, consular officers not citizens	1889		6,000.00	132.71	6,132.71	1,905.91		4,226.80
Salaries of marshals, consular courts	1887	660.15			660.15		660.15	
Do	1888	3,434.37			3,434.37	2,462.50		971.87
Do	1889		9,000.00		9,000.00	4,975.80		4,024.20
Salaries, interpreters to consulates in China and Japan	1887	350.99		3.81	354.80		354.80	
Do	1888	5,201.41		238.48	5,439.89	4,689.88		750.01
Do	1889		15,000.00		15,000.00	8,155.66		6,844.34
Expenses of interpreters and guards in the Turkish dominions	1886*			123.75	123.75		123.75	
Do	1887	907.99		373.75	1,281.74		1,281.74	
Do	1888	2,567.63			2,567.63	871.50		1,696.13
Do	1889		5,000.00		5,000.00	2,559.65		2,440.35
Steam-launch for legation at Constantinople	1887	31.95			31.95	31.95		
Do	1888	568.05		274.26	842.31	842.31		
Do	1889		1,800.00	274.26	2,074.26	2,074.26		
Boat and crew for consul at Hong-Kong	1887	125.00			125.00		125.00	
Do	1888	250.00			250.00	250.00		
Do	1889		500.00		500.00	250.00		250.00
Boat and crew for consul at Osaka and Hiogo	1887	139.47			139.47		139.47	
Do	1888	265.03			265.03	114.00		151.03
Do	1889		500.00		500.00			500.00
Loss on bills of exchange, diplomatic service	1885*	27.43			27.43	27.43		
Do	1887	1,174.95			1,174.95	104.01	1,070.94	
Do	1888	1,978.54		77.30	2,055.84	713.83		1,342.01
Do	1889		2,500.00	30.70	2,530.70	997.27		1,533.43
Loss on bills of exchange, diplomatic service, certified claims			8.38		8.38	8.38		
Loss on bills of exchange, consular service	1883*	11.03			11.03		11.03	
Do	1886		1,387.57		1,387.57	1,387.57		
Do	1886*			2.65	2.65	2.65		
Do	1887	118.40			118.40		101.77	
Do	1888	1,406.79		32.10	1,438.89	1,426.67		12.22
Do	1889		4,000.00		4,000.00	1,377.88		2,622.12
Buildings and grounds, legation in China	1887	745.53			745.53	270.05	475.48	
Do	1888	850.00		33.05	883.05	750.00		133.05
Do	1889		3,100.00		3,100.00	2,250.00		850.00
Buildings and grounds, legation in Corea	1887	122.50			122.50	122.50		
Buildings for legation in Japan	1889		3,400.00		3,400.00	3,400.00		
Contingent expenses, United States consulates	1883*	20.00			20.00		20.00	

Do.	1885*	66.00			66.00	66.00		
Do.	1885	1,339.15			1,339.15	244.76	1,094.39	
Do.	1886	81.20	519.44		600.64	565.37	35.27	
Do.	1886*		71.83	1,016.30	1,088.13	29.63	1,058.50	
Do.	1886†		.10		.10	.10		
Do.	1887	3,262.31			3,262.31	698.29	2,564.02	
Contingent expenses, United States consulates, certified claims		8.61			8.61			8.61
Contingent expenses, United States consulates.	1888	37,480.58	3,250.37	5,157.64	45,888.59	45,314.10		574.49
Do.	1889		150,000.00	562.22	150,562.22	113,240.07		37,322.15
Emergencies arising in the diplomatic and consular service	1887*	33,563.21		13.18	33,576.39		83,576.39	
Do.	1888	23,987.70		.80	23,988.50	1,386.05		22,602.45
Do.	1889		50,000.00	75.00	50,075.00	16,500.00		33,575.00
Expenses under the neutrality act.	1887	14,331.10			14,331.10		14,331.10	
Do.	1888	15,000.00			15,000.00			15,000.00
Do.	1889		15,000.00	200.00	15,200.00	1,884.75		13,315.25
Annual expenses of Cape Sparte light	1887	33.00		8.01	41.01		41.01	
Do.	1888	325.00			325.00	291.96		33.04
Do.	1889		325.00		325.00			325.00
Allowance to widows or heirs of diplomatic officers who die abroad	1887	4,124.56			4,124.56	102.08	4,022.48	
Do.	1888	4,563.31			4,563.31			4,563.31
Do.	1889		5,000.00		5,000.00	211.72		4,788.28
Transporting remains of ministers and consuls to their homes for interment.	1887*	10,000.00			10,000.00	610.97	9,389.03	
Do.	1886			43.15	43.15		43.15	
Do.	1888	9,253.95			9,253.95	96.75		9,157.20
Transporting remains of diplomatic officers, consuls, and consular clerks.	1889		10,000.00		10,000.00	834.70		9,165.30
Fees and costs in extradition cases	1887	2,986.22			2,986.22		2,986.22	
Do.	1888	4,895.59			4,895.59	91.84		4,803.75
Do.	1889		5,000.00		5,000.00	508.49		4,491.51
Bringing home criminals	1887	3,129.76			3,129.76		3,129.76	
Do.	1888	3,001.33			3,001.33			3,001.33
Do.	1889		5,000.00	232.00	5,232.00	1,344.51		3,887.49
Expenses of prisons for American convicts	1886*		184.62		184.62			
Do.	1887	8,900.65			8,900.65	246.16	8,654.49	
Do.	1888	11,125.60		2.38	11,127.98	1,995.69		9,129.29
Do.	1889		14,600.00		14,600.00	3,569.31		11,030.69
International Bureau of Weights and Measures	1887	250.19			250.19		250.19	
Do.	(†)		4,400.33		4,400.33	4,081.75		318.58
International standard weights and measures			12,000.00		12,000.00			12,000.00
Foreign hospital at Panama	1888	125.00			125.00			
Do.	1889		500.00		500.00	375.00		125.00
Rescuing shipwrecked American seamen	1887	1,440.05		2.48	1,442.53		1,442.53	
Do.	1888	1,708.15		.81	1,708.96	414.55		1,294.41
Do.	1889		4,500.00		4,500.00			
Carried forward		703,303.93	1,399,618.81	34,107.86	2,137,030.10	1,257,844.85	152,701.35	726,483.90

*And prior years.

†And prior years, transfer.

‡No year.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1888, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations, July 1, 1888.	Appropriations for the fiscal year ending June 30, 1889.	Repayments during the fiscal year ending June 30, 1889.	Aggregate available during the fiscal year ending June 30, 1889.	Payments during the fiscal year ending June 30, 1889.	Amounts carried to the surplus fund June 30, 1889.	Balances of appropriations June 30, 1889.
DIPLOMATIC—continued.								
Brought forward.....		\$703,303.93	\$1,899,618.81	\$34,107.36	\$2,137,030.10	\$1,257,844.85	\$152,701.35	\$726,483.90
Relief and protection of American seamen.....	1886			1,369.45	1,369.45		1,369.45	
Do.....	1886			18.62	18.62			
Do.....	1887	27,044.05		69.47	27,113.52	127.50	26,986.02	
Do.....	1888	29,132.17		411.21	29,543.38	9,127.09		20,416.29
Do.....	1889		50,000.00	51.37	50,051.37	26,072.25		23,979.12
Relief and protection of American seamen, certified claims.....		263.20	5.00		268.20	5.00		263.20
Publication of consular and commercial reports.....	1887	417.97			417.97		417.97	
Do.....	1888	4,976.34			4,976.34	4,751.46		224.88
Do.....	1889		20,000.00	2,279.41	22,279.41	22,279.41		
Venezuela and American Claims Commission.....		12,000.00			12,000.00			12,000.00
International Boundary Survey, United States and Mexico.....		100,000.00			100,000.00			100,000.00
International Marine Conference.....			20,000.00		20,000.00	500.00		19,500.00
International remonetization of silver.....		6,751.13			6,751.13			6,751.13
Testimonials to Russian officers and subjects for aid to Jeannette expedition.....		477.64		11.09	488.73			488.73
Conference of the Red Cross Association at Baden.....		1,000.00			1,000.00	288.00		762.00
International Commission for the Establishment of Electric Units.....		1,986.35			1,986.35			1,986.35
International Fishery Exhibition of 1883, at London.....		32.02			32.02			32.02
International Exposition at Paris in 1889.....		250,000.00			250,000.00	157,000.00		93,000.00
International Exhibition at Barcelona, Spain.....		5,000.00			5,000.00	3,253.35		1,746.65
International Exhibition at Melbourne.....		22,000.00			22,000.00	8,508.00		13,492.00
International Exhibition in Brussels, Belgium.....		14,500.00			14,500.00	2,113.30		12,386.70
Estates of decedents trust fund.....		49,030.88		1,571.54	50,602.42	3,027.90		47,574.52
Payments of awards by French and American Claims Commission.....		15,639.16		720.06	16,359.22	15,639.16		720.06
Salaries and expenses, Court of Commissioners of Alabama Claims.....		133.75			133.75			133.75
Payment of judgments, Court of Commissioners of Alabama Claims.....		399.84		16,841.70	17,241.54	16,841.70		399.84
Refunding penalties or charges erroneously exacted.....			288.35		288.35	288.35		
Procuring evidence relating to French spoliation claims.....			1,000.00	12.03	1,012.03	999.99		12.04
Spanish indemnity.....		5,372.68	28,500.00	816.35	34,689.03	28,542.81		6,146.22
Repairs to legation building at Tangier.....		512.50			512.50	20.25		492.25
Conference of the North, South, and Central American states.....		75,000.00			75,000.00	2,600.00		72,400.00
Reward to the inhabitants of Tanegashima, for relief to American bark <i>Cashmere</i>		5,000.00			5,000.00	5,000.00		

Pay of consular officers for services to American vessels and seamen prior to July 1, 1863			14.00		14.00	14.00		
Pay of consular officers for services to American vessels and seamen			22,619.63		22,619.63	22,619.63		
Indemnity for losses etc., sustained by Chinese subjects in the United States			276,619.75		276,619.75	276,619.75		
Indemnity for losses, etc., to Japanese subjects, etc.			15,000.00		15,000.00	15,000.00		
Protecting the interest of the United States in the Samoan Islands			500,000.00		500,000.00	50,399.16		449,600.84
Protecting the interest of the United States at the Isthmus of Panama			250,000.00		250,000.00	5,908.38		244,091.62
Extending commerce of the United States in the Congo Valley				1,222.24	1,222.24			1,222.24
Relief of A. B. Tyan		3,618.80			3,618.80	3,618.80		
Reimbursing legal representatives of Francis P. Van Wyck		1,000.00			1,000.00			1,000.00
Relief of V. Beauboucher		4,000.00			4,000.00		4,000.00	
Relief of claimants for destruction, etc., of brig <i>General Armstrong</i>		16,396.52			16,396.52			16,396.52
Testimonials to the umpires of United States and Spanish Claims Commission		1,039.60		15.40	1,055.00			1,055.00
Indemnity for losses sustained by Chinese subjects, etc., in Wyoming		480.75			480.75		480.75	
Relief of General G. Cluseret			500.00		500.00	500.00		
Relief of John T. Robeson			600.00		600.00	600.00		
Payment to S. Dana Horton			6,000.00		6,000.00	6,000.00		
Relief of Charles F. Swain			8,000.00		8,000.00	8,000.00		
Reimbursement to James W. Siler			117.55		117.55	117.55		
Reimbursement to Union Bank of Australia			982.78		982.78			982.78
Reimbursement to Bywater, Tanqueray & Co			446.76		446.76	446.76		
Payment to widow of Moses A. Hopkins			2,500.00		2,500.00	2,500.00		
Total diplomatic		1,356,509.28	2,602,812.63	59,517.30	4,018,839.21	1,957,143.02	185,955.54	1,875,740.65
JUDICIARY.								
Salaries, Department of Justice	1887	2,028.03			2,028.03		2,028.03	
Do.	1888	985.21			985.21			985.21
Do.	1889		142,480.87		142,480.87	141,225.70		1,255.17
Contingent expenses, Department of Justice	1886	6.50			6.50			6.50
Do.	1889		2,500.00		2,500.00	2,500.00		
Books for office of Solicitor	1889		500.00		500.00	500.00		
Furniture and repairs	1887	168.05			168.05		168.05	
Do.	1888			4.68	4.68			4.68
Do.	1889		1,000.00		1,000.00	1,000.00		
Horses and wagons	1883		200.00		200.00	200.00		
Transportation	1887	146.90			146.90		146.90	
Do.	1888	53.95		29.15	83.10			83.10
Carried forward		3,388.64	146,680.87	33.83	150,103.34	145,425.70	2,342.98	2,334.66

*And prior years.

†And prior years, transfer.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1888, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of ap- propriations, July 1, 1888.	Appropriations for the fiscal year ending June 30, 1889.	Repayments during the fiscal year ending June 30, 1889.	Aggregate available dur- ing the fiscal year ending June 30, 1889.	Payments dur- ing the fiscal year ending June 30, 1889.	Amounts car- ried to the surplus fund June 30, 1889.	Balances of appropriations June 30, 1889.
JUDICIARY—continued.								
Brought forward.....		\$3,388.64	\$146,680.87	\$33.83	\$150,103.34	\$145,425.70	\$2,342.98	\$2,334.66
Contingent expenses, Department of Justice—Cent'd:								
Transportation.....	1889		500.00		500.00	400.00		100.00
Miscellaneous items.....	1884	3.75			3.75		3.75	
Do.....	1885	58.50		24.18	82.68		82.68	
Do.....	1886*			47.01	47.01		47.01	
Do.....	1887	16.08			16.08			16.08
Do.....	1888	656.50		61.61	718.11			718.11
Do.....	1889		7,160.00		7,160.00	7,160.00		
Stationery.....	1887	2.95		.10	3.05	.80	2.25	
Do.....	1888	538.17		25.00	563.17	5.05		558.12
Do.....	1889		1,900.00		1,900.00	1,800.00		100.00
Postage, Department of Justice.....	1888	95.00			95.00			95.00
Do.....	1889		100.00		100.00			100.00
Postage to Postal Union countries, Department of Jus- tice.....	1887	95.00			95.00		95.00	
Expenses of United States courts, Indian Territory.....	1889		5,300.00		5,300.00	3,600.00		1,700.00
Salary of judge, United States courts, Indian Territory.....	1889		4,700.00		4,700.00			4,700.00
Salaries of employes, court-house, District of Columbia.....	1889		11,760.00		11,760.00	11,760.00		
Salary of warden of the jail, District of Columbia.....	1889		1,800.00		1,800.00	1,800.00		
Building, Department of Justice.....	(†)	4,940.42			4,940.42	4,732.92		207.50
Do.....	1887	122.08			122.08		122.08	
Do.....	1888	260.90			260.90	20.75		240.15
Do.....	1889		300.00		300.00	161.08		138.92
Repairs to court-house, Washington, D. C.....	1883		6.72		6.72	6.72		
Do.....	1887	3.16			3.16		3.16	
Do.....	1888	21.53			21.53	21.53		
Do.....	1889		3,400.00		3,400.00	3,400.00		
Constructing elevator, etc., building, Department of Justice.....	1886*			6.03	6.03		6.03	
Traveling expenses, Territory of Alaska.....	1887	1,503.00			1,500.00	45.00	1,455.00	
Do.....	1888	1,000.00			1,000.00	125.50		874.50
Do.....	1889		1,000.00		1,000.00	154.00		846.00
Rent and incidental expenses office of marshal, Terri- tory of Alaska.....	1887	651.68		9.95	661.63		661.63	
Do.....	1888			203.15	203.15			203.15
Do.....	1889		500.00		500.00	88.12		411.88
Expenses of Territorial court in Utah.....	1885	40.25	5,644.82		5,685.07	5,344.92	40.25	299.90
Do.....	1886	9,718.56	2,866.67		12,585.23	2,613.44		9,971.79

Do	1886*	9,085.84	9,085.84	9,085.84	9,085.84		
Do	1887	1.12	11,092.81	349.69	11,443.62	11,091.81	351.81
Do	1888	2.10	20,326.55	696.77	21,025.42	20,328.65	696.77
Do	1889		35,000.00	150.45	35,150.45	34,896.70	253.75
Prosecution of crimes, Territory of Utah	(†)	2,957.06			2,957.00	1,691.00	1,266.00
Defending suits in claims against the United States	1887	5,983.69		313.40	6,297.09	6,297.09	
Do	1888	.82	129.17		129.99		82
Do	1889		10,000.00		10,000.00	10,000.00	
Defense in French spoliation claims		1,688.21	5,000.00		6,688.21	5,400.00	1,288.21
Prosecution and collections of claims	1887	500.00			500.00	500.00	
Do	1888	500.00			500.00	50.00	450.00
Do	1889		500.00		500.00		500.00
Punishing violations of intercourse acts and frauds	1887	1,205.88			1,205.88	1,205.88	
Do	1888	1,756.13			1,756.13	420.00	1,336.13
Do	1889		5,000.00		5,000.00	3,242.56	1,757.44
Prosecution of crimes	1887	642.40			642.40	255.28	
Do	1888			345.92	345.92	214.04	131.88
Do	1889		30,000.00		30,000.00	29,864.42	135.58
Support of convicts	1886*			200.69	200.69		
Do	1887	2,403.67			2,403.67		
Do	1888	13,919.75		120.65	14,040.40	6,739.82	7,300.58
Do	1889		15,000.00		15,000.00	14,454.80	545.20
Support of insane convicts	1887	702.00			702.00	702.00	
Do	1888		702.00		702.00		702.00
Digest of Opinions of Attorneys-General		1,000.00		18.33	1,000.00		1,000.00
Funeral expenses of Chief-Justice Waite				18.33			18.33
Fees of supervisors of elections		258,732.31	3,330.00		262,062.31	262,062.31	
Expenses of United States courts	1879*	455.30			455.30	455.30	
Expenses of United States courts, certified claims.		15.00			15.00	15.00	
Fees of jurors, United States courts.	1886	13,122.31			13,122.31	12,305.96	816.35
Do	1886*		1,556.00	3,617.67	5,173.67	656.05	3,778.87
Do	1886†			59.70	59.70	59.70	
Do	1887	43,738.83		9,794.31	53,533.14	8,734.75	44,798.39
Do	1888	53,334.60		58,092.47	111,427.07	25,601.20	85,825.87
Fees of jurors, United States courts, certified claims.			161.20		161.20		161.20
Fees of jurors, United States courts	1889		650,000.00	17,267.50	667,267.50	624,788.20	42,479.30
Fees of witnesses, United States courts	1883*	37.50			37.50	37.50	
Do	1884	321.50			321.50		321.50
Fees of witnesses, certified claims		59.95	720.90		780.85	720.90	59.95
Fees of witnesses	1885	4,440.00			4,440.00	52.55	4,387.45
Do	1886		7,056.20	10,720.40	17,776.60	431.40	2,567.10
Do	1886	15,603.73			15,603.73	12,192.24	3,411.49
Do	1887	69,549.60		10,132.02	79,681.62	13,521.04	66,160.58
Do	1888	43,081.35		50,214.89	93,296.24	51,838.79	38,457.45
Do	1889		900,000.00	16,797.54	916,797.54	912,638.50	4,159.04
Support of prisoners, United States courts.	1880		455.00		455.00		
Support of prisoners, certified claims		1,193.20	387.30		1,580.50		1,193.20
Support of prisoners	1886*		11,096.93	2,640.20	13,737.13	2,633.28	2,463.65
Carried forward		300,758.51	2,165,930.39	185,434.66	2,652,123.56	2,269,381.29	37,390.74
							345,351.53

* And prior years.

† No year.

‡ And prior years, transfer account.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1888, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations, July 1, 1888.	Appropriations for the fiscal year ending June 30, 1889.	Repayments during the fiscal year ending June 30, 1889.	Aggregate available during the fiscal year ending June 30, 1889.	Payments during the fiscal year ending June 30, 1889.	Amounts carried to the surplus fund June 30, 1889.	Balances of appropriations June 30, 1889.
JUDICIARY—continued.								
Brought forward		\$300,758.51	\$2,165,930.39	\$185,434.66	\$2,652,123.56	\$2,269,381.29	\$37,390.74	\$345,351.53
Support of prisoners	1886	248.42	12,675.64		12,924.06	12,868.19		55.87
Do	1887		32,601.82	5,696.60	38,298.42	25,076.48		13,221.94
Do	1888	15,408.41	14,168.64	35,693.28	65,270.33	52,311.26		12,959.07
Do	1889		350,000.00	7,395.08	357,395.08	344,186.11		13,208.97
Miscellaneous expenses, United States courts, certified claims		858.22			858.22			858.22
Do	1885*	45.00			45.00	45.00		
Do	1886†			142.35	142.35	142.35		
Do	1886	11,668.05			11,668.05	2,106.01	8,006.62	1,555.52
Do	1886*		785.72	4,191.45	4,977.17	693.87	4,283.80	
Do	1887	19,100.08	61.78	5,433.68	24,595.54	5,211.75	19,322.01	61.78
Do	1888	73,920.39		18,216.87	92,137.26	13,719.92		78,417.34
Do	1889		150,000.00	1,450.41	151,450.41	144,995.46		6,454.95
Pay of special deputy marshals at Congressional elections			124,000.00	480.00	124,480.00	123,135.00		1,345.00
Fees and expenses of marshals, United States courts	1881*	1,999.64			1,999.64		1,999.64	
Do	1882*	1,557.51			1,557.51	1,557.51		
Do	1883*	1,053.43			1,053.43	35.72	1,017.71	
Do	1885*	3,082.84			3,082.84	3,082.84		
Do	1884	1,979.34			1,979.34	636.55	1,342.79	
Do	1885	29.77			29.77		29.77	
Do	1886	3,511.36	40,000.00	2,179.96	45,691.32	19,624.99		26,166.33
Do	1886*		2,127.21	7,185.82	9,313.03	2,091.71	7,221.32	
Fees and expenses of marshals, United States courts, certified claims		8,781.57	3,139.43	35.50	11,956.50	3,139.43		8,817.07
Fees and expenses of marshals	1887	7,959.78	50,000.00	6,222.07	64,181.85	41,565.30		22,616.55
Do	1888	32,801.36	50,000.00	16,600.57	99,401.93	96,627.09		2,874.84
Do	1889		675,000.00	1,002.63	676,002.63	530,979.83		145,022.80
Pay of bailiffs, United States courts	1888	53.75	25,000.00	13,465.32	38,519.07	16,832.25		21,686.82
Do	1889		1138,843.52	1,765.39	140,608.91	140,519.27		89.64
Fees of district attorneys, United States courts	1886	40.18	4,454.07	73.12	4,567.37	4,439.07		128.30
Do	1886*		876.47		876.47	723.77		152.70
Do	1887	80	58,787.88		58,788.68	54,771.21		4,017.47
Do	1888	15,844.76	59,763.31		75,608.07	71,651.42	2,150.10	1,806.55
Do	1889		240,000.00	1,000.00	241,000.00	181,958.98		59,041.02
Fees of district attorneys, United States courts, certified claims			225.20		225.20	225.20		
Fees of assistant attorneys, United States courts	1888	3,400.89	44,743.66		48,144.55	48,144.55		
Do	1889		20,000.00		20,000.00	19,522.55		477.45

Special compensation, district attorneys, United States courts	1889		5,000.00		5,000.00	4,927.23	72.77
Pay of regular assistant attorneys, United States courts			105,000.00		105,000.00	80,700.16	24,299.84
Fees of clerks, United States courts, certified claims			474.10		474.10	474.10	
Do	1886		7,500.00		7,500.00	6,833.88	666.12
Do	1881*	18.35			18.35	18.25	
Do	1885*	93.30			93.30	93.30	
Do	1885	11,139.51			11,139.51	68.90	8,369.64
Do	1886*		604.50		604.50	152.75	451.75
Do	1887	3,967.74		152.60	4,120.34	1,456.70	2,663.64
Do	1888	58,701.93	10,000.00	150.15	68,852.08	68,852.08	
Do	1889		175,000.00		175,000.00	127,978.41	47,021.59
Fees of commissioners, United States courts	1881*	25.05			25.05	25.05	
Do	1886*		213.00		213.00	213.00	
Do	1885*	23.85			23.85	23.85	
Fees of commissioners, United States courts, certified claims			103.50		103.50	61.50	42.00
Fees of commissioners, United States courts	1885	300.75			300.75	51.95	248.80
Do	1886	2,715.49			2,715.49	629.40	2,086.09
Do	1887	14	19,757.35		19,757.49	19,756.67	82
Do	1888		67,498.72		67,498.72	66,640.84	857.88
Do	1889		100,000.00		100,000.00	70,668.85	29,331.15
Rent of court rooms, United States courts	1884	73.00			73.00		73.00
Do	1886	167.51			167.51	150.00	17.51
Do	1887	2,130.44			2,130.44	727.50	1,402.94
Do	1888	10,704.91	11,310.00		22,014.91	18,664.81	3,350.10
Do	1889		75,000.00		75,000.00	46,610.35	28,389.65
Uniform system of book-keeping, United States courts		3,773.41			3,773.41		3,773.41
Refund of judicial fine to David Day			125.00		125.00	125.00	
Payment to Joseph Campbell			1,500.00		1,500.00	1,500.00	
Payment to California State Asylum for Insane			413.50		413.50		413.50
Oil portrait of Chief-Justices Rutledge, Oliver Ellsworth, and M. R. Waite			1,500.00		1,500.00	1,500.00	
Relief of Zeb. Ward			19,615.00		19,615.00	19,615.00	
Re-imbursement to A. A. Wilson			69.50		69.50	69.50	
Bust of Chief-Justice M. R. Waite			1,500.00		1,500.00		1,500.00
Relief of heirs of G. W. Sampson and B. Henricks			1,000.00		1,000.00	1,000.00	
Relief of heirs of H. M. Rector			399.91		399.91	399.91	
Payment to S. G. Kilborn			3,750.00		3,750.00	3,750.00	
Payment to R. F. Arnold			1,000.00		1,000.00	1,000.00	
Payment to W. G. Ewing			300.00		300.00	300.00	
Payment to W. L. Pinney			108.20		108.20	108.20	
Payment to J. W. Jacobs			341.35		341.35	341.35	
Total judiciary		597,939.44	4,872,268.37	313,967.51	5,784,175.32	4,777,290.02	94,322.43
							912,562.87

* And prior years.

† And prior years, transfer account.

‡ \$343.52 transferred from appropriation "Salaries Justices Supreme Court," Treasury ledger.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1888; AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations, July 1, 1888.	Appropriations for the fiscal year ending June 30, 1889.	Repayments during the fiscal year ending June 30, 1889.	Aggregate available during the fiscal year ending June 30, 1889.	Payments during the fiscal year ending June 30, 1889.	Amounts carried to the surplus fund June 30, 1889.	Balances of appropriations June 30, 1889.
CUSTOMS.								
Collecting revenue from customs.....	1889		\$6,787,873.47	\$27,352.75	\$6,815,226.22	\$6,546,335.54		\$268,890.68
Collecting revenue from customs, certified claims.....			29,548.06	293.18	29,841.24	29,548.06		293.18
Collecting revenue from customs.....	1888	\$301,439.66	239,444.30	20,604.15	561,488.11	382,109.64		179,378.47
Do.....	1887	15,041.48	5,703.01	10,485.05	31,229.54	17,395.42		13,834.12
Do.....	1886	169,818.27			169,818.27		\$169,818.27	
Do.....	1886		123,873.71	5,520.80	129,394.51	123,580.53	5,813.98	
Do.....	1885*	3,409.64			3,409.64		3,409.64	
Expenses of regulating immigration.....		332,671.37	236,196.50	604.74	569,562.61	281,280.68		288,281.93
Expenses of revenue-cutter service.....	1887	2,591.31		1,674.91	4,266.22	182.57	4,083.65	
Do.....	1888	45,652.89		8,130.70	53,783.59	52,080.87		1,702.72
Do.....	1889		955,000.00	13,060.16	968,060.16	928,248.00		39,812.16
Expenses of revenue-cutter service, certified claims.....		2.93			2.93			2.93
Expenses of revenue-cutter service.....	1886		18.00	476.75	494.75	18.00	476.75	
Supplies of light-houses.....	1886*		28.50	68.00	96.50	28.50	68.00	
Do.....	1887	22,163.73		159.83	22,323.56	14,579.80	7,743.76	
Do.....	1888	10,474.89		5,636.79	16,111.68	15,804.18		307.50
Do.....	1889		340,000.00	22,809.12	362,809.12	358,864.94		3,944.18
Repairs and incidental expenses of light-houses.....	1886*		28.50		28.50	28.50		
Do.....	1887	6.29		2.30	8.59		8.59	
Do.....	1888	1,260.00		1,495.93	2,745.93	2,743.39		2.54
Repairs and incidental expenses of light-houses, certified claims.....			1.00		1.00	1.00		
Repairs and incidental expenses of light-houses.....	1889		340,000.00	8,975.02	348,975.02	347,875.66		1,099.36
Salaries of light-house keepers.....	1886*			1.51	1.51		1.51	
Do.....	1887	21,898.28			21,898.28	20,375.00	1,523.28	
Do.....	1888	342.50		2,952.85	3,295.35	3,276.38		18.97
Do.....	1889		1585,000.00	33,337.85	618,337.85	615,775.27		2,562.58
Inspecting lights.....	1887	509.52			509.52		509.52	
Do.....	1888			95.84		13.53		82.31
Do.....	1889		3,000.00	292.65	3,292.65	2,000.00		1,292.65
Expenses of light-vessels.....	1886*			3,559.42	3,559.42		3,559.42	
Do.....	1887	30,124.26			30,124.26	3,559.42	26,564.84	
Expenses of light-vessels, certified claims.....		8.13			8.13			8.13
Expenses of light-vessels.....	1888	14,349.52		10,444.82	24,794.34	24,529.56		264.78
Do.....	1889		215,000.00	4,375.01	219,375.01	214,774.42		4,600.59
Expenses of fog-signals.....	1887	269.57			269.57		269.57	
Do.....	1888			2,040.99	2,040.99		2,040.99	
Do.....	1889		60,000.00	9,783.48	69,783.48	65,635.13		4,148.35
Expenses of buoyage.....	1887	1,252.04		4,851.86	6,103.90	4,854.00	1,249.90	

Do.....	1888	6,136.65		8,123.23	14,259.88	13,749.01		510.87
Do.....	1889		325,000.00	10,882.40	335,882.40	332,577.38		3,305.02
Lighting of rivers.....	1887	8,020.00			8,020.00		8,020.00	
Do.....	1888	729.60		13,530.36	14,259.96	10,163.08		4,096.88
Do.....	1889		250,000.00	2,901.24	252,901.24	252,300.00		601.24
Completing the lighting and buoyage of the Ohio River.....		3,194.07			3,194.07			3,194.07
Maintenance of lighted buoys.....	1886	4,350.00			4,350.00		4,350.00	
Establishment and maintenance of lighted buoys.....				.51	.51			.51
Survey of light-house sites.....	1887	2,465.45			2,465.45		2,465.45	
Do.....	1888	100.00		250.00	350.00	32.20		317.80
Do.....	1889		1,000.00	4.16	1,004.16	697.15		307.01
Light-House Establishment.....	1861		538.78		538.78	538.78		
Light-House Establishment, certified claims.....	1861							
	1862		261.96		261.96	261.96		
Furniture and repairs of same for public buildings.....	1885*	35.58			35.58		35.58	
Do.....	1886*		294.95		294.95	294.95		
Furniture and repairs of same for public buildings, certified claims.....			104.25		104.25	104.25		
Fuel, lights, and water for public buildings, certified claims.....			8.53		8.53	8.53		
Heating apparatus for public buildings.....	1886*		446.43		446.43	446.43		
Do.....	1886		4,692.00		4,692.00	4,692.00		
Heating apparatus, certified claims.....		8.40			8.40			8.40
Pay of assistant custodians and janitors.....	1885	28.07			28.07			28.07
Do.....	1886	2,820.00			2,820.00		2,820.00	
Marine-Hospital Service.....		176,549.84	473,268.57	19,117.31	558,935.72	461,307.48		97,628.24
Marine-Hospital Service, prior to July 1, 1886.....			525.00		525.00	525.00		
Life-Saving Service.....	1886*			255.25	255.25		255.25	
Do.....	1887	31,793.45		150.44	31,932.89	376.05	31,576.84	12,899.41
Do.....	1888	70,246.54		23,219.80	93,466.34	80,566.93		56,194.61
Do.....	1889		890,560.00	469.49	891,029.49	834,834.88		
Establishing life-saving stations (acts August 4, 1886, and March 2, 1887).....		53,347.01	50,000.00		103,347.01	36,976.25		66,370.76
Establishing life-saving stations, permanent.....		2,749.97		228.94	2,978.91			2,978.91
Rebuilding revenue steamer <i>William Pitt Fessenden</i>		2,620.40			2,620.40			2,620.40
Rebuilding revenue steamer <i>Commodore Perry</i>		39.57			39.57			39.57
Rebuilding revenue steamer <i>Richard Rush</i>		113.58			113.58			113.58
Constructing a revenue steamer.....		745.97			745.97			745.97
Constructing two steam-launches.....		119.90			119.90			119.90
Building, etc., such vessels as may be required for the revenue service.....		20,609.61		7,869.36	28,478.97			28,478.97
Compensation in lieu of moieties.....	1887	3,226.07			3,226.07		3,226.07	
Do.....	1888	13,707.45		262.44	13,969.89	1,019.55		12,950.34
Do.....	1889		30,000.00	21.21	30,021.21	12,115.72		17,905.49
Carried forward.....		1,277,033.46	11,947,415.52	276,471.60	13,500,920.58	12,101,128.06	277,849.87	1,121,944.65

*And prior years.

† Appropriation \$19,700 transferred to "Salaries office of Light-House Board," Treasury ledger.

‡ Balance \$27,840 transferred to "Salaries office of Supervising Surgeon-General Marine-Hospital Service," Treasury ledger.

§ Repayment of \$150 transferred from "Salaries Supervising Surgeon-General Marine-Hospital Service," Treasury ledger.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1888, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1888.	Appropriations for the fiscal year ending June 30, 1889.	Repayments during the fiscal year ending June 30, 1889.	Aggregate available during the fiscal year ending June 30, 1889.	Payments during the fiscal year ending June 30, 1889.	Amounts carried to the surplus fund June 30, 1889.	Balances of appropriations June 30, 1889.
CUSTOMS—continued.								
Brought forward		\$1,277,033.46	\$11,947,415.52	\$276,471.00	\$13,500,920.58	\$12,101,126.06	\$277,849.87	\$1,121,944.65
Salaries and traveling expenses of agents at seal fisheries in Alaska	1885		266.10		266.10	266.10		
Do	1886	20.76			20.76			20.76
Do	1887	1,022.06		55.25	1,078.21		1,078.21	
Do	1888	7,079.81			7,079.81	5,488.99		1,590.82
Do	1889		13,350.00		13,350.00	7,327.26		6,022.74
Removal of quarantine station from Ship Island, Mississippi		(*)						
Quarantine station for neat cattle	1887	19,360.56			19,360.56		19,360.56	
Do	1888	12,000.00			12,000.00			10,461.25
Do	1889		15,000.00		15,000.00	1,538.75		6,609.45
Delaware Breakwater quarantine station	1889		75,000.00		75,000.00	8,390.55		64,607.59
Cape Charles (Virginia) quarantine station	1889		112,000.00		112,000.00	10,392.41		93,910.60
South Atlantic quarantine station	1889		38,500.00		38,500.00	18,089.40		25,190.94
Key West quarantine station	1889		88,000.00		88,000.00	13,309.06		82,462.03
Gulf quarantine station	1889		15,000.00	116.19	15,116.19	5,537.97		1,781.69
San Diego quarantine station	1889		55,500.00		55,500.00	13,334.50		55,000.00
San Francisco quarantine station	1889		103,000.00		103,000.00	500.00		102,500.00
Port Townsend quarantine station	1889		55,500.00		55,500.00	500.00		55,000.00
Expenses of local appraisers at quarterly meetings	1889		2,500.00	64.88	2,564.88	2,564.88		
Draping public buildings		1,300.99			1,300.99			1,300.99
Enforcement of the Chinese exclusion act	1889		50,000.00	850.50	50,850.50	6,239.00		44,611.50
Enforcement of alien contract labor laws		5,024.00			5,024.00	5,024.00		
Moose Peak light station, Maine		5,000.00		28.50	5,028.50	3,200.00		1,828.50
Goose Rock light station, Maine			35,000.00		35,000.00	538.71		34,461.29
Crab-tree Ledge light station, Maine		22,870.90	13,000.00		35,870.90	7,097.31		28,773.59
Lubec Narrows light station, Maine		37,390.00	12,000.00	23.91	49,413.91	11,097.31		38,316.60
Mount Desert Rock fog-signal, Maine			4,500.00		4,500.00			4,500.00
Bear Island light station, Maine			3,750.00		3,750.00			3,750.00
Great Duck Island light station, Maine			30,000.00		30,000.00	2,000.00		28,000.00
Hero Island light, Vermont		978.26			978.26			978.26
Revenue Marine store-house, Wood's Holl, Massachusetts		18.04			18.04			18.04
Deer Island light station, Massachusetts		32,900.00	6,000.00		38,900.00	8,097.31		30,802.69
Great Round Shoal light station, Massachusetts			60,000.00		60,000.00	500.00		59,500.00
Wickford Harbor light station, Rhode Island		2,665.72			2,665.72			2,665.72
Gould Island light station, Rhode Island		9,700.00			9,700.00	9,700.00		
Castle Hill light station, Rhode Island		14,426.40	5,000.00	.25	19,426.65	767.50		18,659.15
Beaver Tail fog-signal, Rhode Island			3,500.00		3,500.00			3,500.00

Stonington Breakwater light station, Connecticut		8,000.00		8,000.00	1,500.00	6,500.00
Cold Spring Harbor light station, New York	18,710.57			18,710.57	2,000.00	16,710.57
Throg's Neck light station, New York	1,648.36			1,648.36		1,648.36
Lights on Hudson River, New York	2,247.38			2,247.38		2,247.38
Lighting the statue of Liberty, New York	9,500.00			9,500.00		
Elm Tree light station, New York	1,551.25			1,551.25		1,551.25
Tarrytown Point light station, New York		3,793.77		3,793.77	600.00	3,193.77
Watch Point light station, New York	484.61			484.61		484.61
Anchorage of vessels in port of New York		33,000.00		33,000.00	3,735.00	29,265.00
Coney Island light station, New York		25,000.00		25,000.00		25,000.00
Absecom light station, New Jersey	21,728.55			21,728.55		21,728.55
Cape May boat-house, New Jersey		750.00		750.00	750.00	
Absecom buoy depot, New Jersey		1,500.00		1,500.00	1,500.00	
Barnegat light station, New Jersey			59.71	59.71	14.24	45.47
Sandy Hook light-ship, New Jersey		60,000.00		60,000.00	500.00	59,500.00
Squan Inlet light station, New Jersey		20,000.00		20,000.00		20,000.00
Fog-bell below Sandy Point light-house, Chesapeake Bay	5.13			5.13		5.13
Cob Point Bar light station, Maryland		15,000.00		15,000.00	5,100.00	9,900.00
Holland's Island Bar light station, Maryland		35,000.00		35,000.00	10,500.00	24,500.00
Shark's Fin Shoal light station, Maryland		25,000.00		25,000.00		25,000.00
Greenbury Point light station, Maryland		25,000.00		25,000.00		25,000.00
Portsmouth depot, Virginia	4,500.00			4,500.00		4,500.00
Bush's Bluff light station, Virginia	18,035.46	40,000.00		58,035.46	650.00	57,385.46
Depot, 5th district, Virginia	7,363.01			7,363.01		7,363.01
Cape Charles light station, Virginia	20,167.60			20,167.60		20,167.60
Tangier Sound light station, Virginia		25,000.00		25,000.00	5,100.00	19,900.00
Hog Island wharf and roadway, Virginia		5,000.00		5,000.00		5,000.00
Great Wicomico River light station, Virginia		25,000.00		25,000.00	10,500.00	14,500.00
Newport News light station, Virginia		50,000.00		50,000.00	1,038.07	48,961.93
Winter Quarter Shoal light-ship, Virginia			1,561.52	1,561.52		1,561.52
Cape Charles light-ship, Virginia			19.92	19.92		19.92
Harbor Island light station, North Carolina	300.00		297.32	597.32	597.32	
Purchase of a wharf at Wilmington, N. C.	4,881.75			4,881.75		4,881.75
Washington buoy depot, North Carolina		5,000.00		5,000.00	5,000.00	
Diamond Shoal light station, North Carolina		200,000.00		200,000.00		200,000.00
Pamlico Point light station, North Carolina		25,000.00		25,000.00	500.00	24,500.00
Gull Shoal light station, North Carolina		30,000.00		30,000.00	500.00	29,500.00
Hunting Island light station, South Carolina	46,000.00			46,000.00	15,000.00	31,000.00
Bull's Bay beacon, South Carolina		60.00		60.00		60.00
Sand Island light station, Alabama	369.55	12,000.00	1,575.51	13,945.06	12,378.51	1,566.55
Lights on Savannah River, Georgia	507.66			507.66		507.66
Dry Tortugas light station, Florida	75,000.00			75,000.00		75,000.00
Florida Reef beacons, Florida	10,239.42			10,239.42		10,239.42
Anclote Keys light station, Florida	2,862.59		219.11	3,081.70		3,081.70
Repairs of iron light-houses, Florida	3,498.04			3,498.04		3,498.04
Lights for channel leading to Pensacola, Fla.	5,756.68		744.97	6,501.65	4,000.00	2,501.65
St. John's River lights, Florida	185.79			185.79		185.79
Crooked River light station, Florida		40,000.00		40,000.00	1,000.00	39,000.00
Carried forward	1,704,333.26	13,449,091.62	285,882.91	15,439,307.79	12,335,110.21	2,805,908.94

* Balance of \$44,900 transferred to same appropriation, Treasury ledger.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1888, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1888.	Appropriations for the fiscal year ending June 30, 1889.	Repayments during the fiscal year ending June 30, 1889.	Aggregate available during the fiscal year ending June 30, 1889.	Payments during the fiscal year ending June 30, 1889.	Amounts carried to the surplus fund June 30, 1889.	Balances of appropriations June 30, 1889.
CUSTOMS—continued.								
Brought forward		\$1,704,333.26	\$13,449,091.62	\$285,882.91	\$15,439,307.79	\$12,335,110.21	\$298,288.64	\$2,805,908.94
Charlotte Harbor light station, Florida			35,000.00		35,000.00			35,000.00
Fernandina Harbor range lights, Florida			1,750.00		1,750.00			1,750.00
Re-establishment of light-houses, Texas		7,000.00			7,000.00			7,000.00
Point Isabel light station, Texas			8,000.00		8,000.00			8,000.00
Lake Borne light station, Mississippi		7,000.00			7,000.00	7,000.00		
Pascagoula River ranges, Mississippi			1,000.00		1,000.00			1,000.00
Pearl River light stations, Mississippi			250.00		250.00			250.00
South Pass pier lights, Mississippi River, Louisiana		4,521.21			4,521.21			4,521.21
Calcasieu range light station, Louisiana		1,500.00			1,500.00			1,500.00
Red River lights, Louisiana		1,305.09			1,305.09			1,305.09
Amite River light station, Louisiana		1,214.52			1,214.52			1,214.52
Aids to navigation, mouth of Mississippi River, Louisiana			27,500.00		27,500.00			27,500.00
Point Peninsula light station, Michigan			2,000.00		2,000.00			2,000.00
Grosse Isle range, Michigan			7,000.00		7,000.00			7,000.00
La Pointe, fog-signal, Michigan			5,500.00		5,500.00			5,500.00
St. Clair River ranges, Michigan			1,500.00		1,500.00	1,500.00		
Lake St. Clair ranges, Michigan			3,000.00		3,000.00			3,000.00
Presque Isle fog-signal, Michigan			5,500.00		5,500.00			5,500.00
Cheboygan fog-signal, Michigan			5,500.00		5,500.00	5,500.00		
Old Mackinac Point fog-signal, Michigan			5,500.00		5,500.00	5,500.00		
Point Iroquois fog-signal, Michigan			5,500.00		5,500.00			5,500.00
Seul Choix Point light station, Michigan		13,700.00		587.15	14,287.15	994.55		13,292.60
Spectacle Reef light station, Michigan			15,000.00	1,000.00	16,000.00	16,000.00		
Cedar Run Point light station, Michigan			25,000.00	1,000.00	26,000.00	2,000.00		24,000.00
Beaver Island fog-signal, Michigan			5,500.00		5,500.00			5,500.00
Manistee fog-signal, Michigan			5,500.00		5,500.00			5,500.00
Simonds' Reef light station, Michigan			60,000.00		60,000.00			60,000.00
Lights on the Illinois River, Illinois		7,000.00			7,000.00	3,277.94		3,722.06
Chicago Breakwater light station, Illinois			36,000.00		36,000.00	1,000.00		35,000.00
Devil's Island light station, Wisconsin			15,000.00		15,000.00			15,000.00
Twin River Point fog-signal, Wisconsin			5,500.00		5,500.00			5,500.00
Cleveland Breakwater fog-signal, Ohio			5,200.00		5,200.00			5,200.00
Gray's Harbor light station, Washington Territory		5,338.60		1.20	5,339.80			5,339.80
Destruction Island light station Washington Territory		73,768.27		36	73,768.63	58,950.00		14,818.63
Cape Mears light station, Oregon		59,750.00			59,750.00	24,790.00		34,960.00
Umpqua River light station, Oregon			50,000.00		50,000.00			50,000.00
Columbia River light-ship, Oregon			60,000.00		60,000.00	500.00		59,500.00
Heceta Head light station, Oregon			80,000.00		80,000.00			80,000.00

Tillamook Rock 'elegraph line, Oregon		6,000.00		6,000.00		6,000.00		6,000.00
Grand Marais light station, Minnesota		7,052.00		1,357.17		8,409.17		7,052.00
Two Harbors light station, Minnesota		8,700.00		995.46		9,695.46		8,292.60
Range lights, Duluth Harbor, Minnesota			3,284.12			3,284.12		
Two Harbors fog-signal, Minnesota			5,500.00			5,500.00		5,500.00
Steam tender for the 4th light-house district		29,413.54		464.87		29,878.41	29,767.67	110.74
Steam tender for the Western rivers		28,000.00		1,337.32		29,337.32	23,090.00	6,247.32
Revenue steamer for Southern coast		59,000.00	36,500.00			95,500.00		95,500.00
Tender for the Gulf coast		27,000.00				27,000.00	14,614.68	12,385.32
Oakland Harbor light station, California		5,000.00				5,000.00	5,000.00	
San Luis Obispo light station, California		45,000.00				45,000.00		45,000.00
Northwest Seal Rock light station, California		65,000.00	200,000.00			265,000.00	140,000.00	125,000.00
Point Loma light station, California			30,000.00			30,000.00		30,000.00
Point Sur light station, California		12,613.93	10,000.00	100.00		22,713.93	22,617.92	96.01
Roe Island light station, California			10,000.00			10,000.00	1,500.00	8,500.00
Ballast Point light station, California			25,000.00			25,000.00		25,000.00
Laboratory for the Light-House Board		4,732.46				4,732.46		4,732.46
Supply steamers for Atlantic and Gulf coasts		145,226.25	32,500.00	269.21		177,995.46	36,659.76	141,335.70
Revenue vessels for South Atlantic coast		75,000.00	75,000.00			150,000.00	64,000.00	86,000.00
Oil-houses for light stations			15,000.00			15,000.00	11,500.00	3,500.00
Pier lights on the lakes			16,000.00			16,000.00	5,000.00	11,000.00
Anchorage of vessels in port of New York	1889		2,000.00			2,000.00	2,000.00	
Re-imbursement to keepers of light stations at Matagorda, Tex., and Sabine Pass, Louisiana			582.75			582.75	582.75	
Relief of certain employes, etc., 12th light-house district				.31		.31		.31
Steam tender for the 2d light-house district			80,000.00			80,000.00	1,000.00	79,000.00
Steam tender for the Great Lakes			85,000.00			85,000.00	1,000.00	84,000.00
Repayment to importers excess of deposits, act February 1, 1888		308,585.12		964.68		309,549.80	308,595.93	953.87
Repayment to importers excess of deposits (no limit)			3,982,305.13	149,670.42		4,131,975.55	4,131,975.55	
Repayment to importers excess of deposits, charges and commission cases		95,647.46				95,647.46		95,647.46
Repayment to importers excess of deposits, prior to July 1, 1886			180.54			180.54	180.54	
Repayment to importers excess of deposits, act March 2, 1880			250,000.00			250,000.00	66,219.15	183,780.85
Repayment to importers excess of deposits, act August 5, 1882			423.67			423.67	423.67	
Debentures, drawbacks, bounties, or allowances (no limit)			3,012,883.94	120,350.15		3,133,234.09	3,133,234.09	
Debentures, drawbacks, bounties, or allowances, act June 16, 1880		97.95				97.95		97.95
Debentures and other charges			.05			.05	.05	
Unclaimed merchandise			3,838.88			3,838.88	3,838.88	
Interest on tonnage dues illegally exacted			105,959.19			105,959.19	105,959.19	
Extra pay to certain employes of custom-house, Chicago, Ill		(*)						
Extra pay to officers, etc., who served in the Mexican war			48.00			48.00	48.00	
Carried forward		2,802,499.66	21,914,297.89	563,981.21	25,280,778.76	20,576,974.68	298,288.64	4,405,515.44

* Balance, \$2,281.77, transferred to Treasury ledger, same appropriation.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1888, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1888.	Appropriations for the fiscal year ending June 30, 1889.	Repayments during the fiscal year ending June 30, 1889.	Aggregate available during the fiscal year ending June 30, 1889.	Payments during the fiscal year ending June 30, 1889.	Amounts carried to the surplus fund June 30, 1889.	Balances of appropriations June 30, 1889.
CUSTOMS—continued.								
Brought forward.....		\$2, 802, 499. 66	\$21, 914, 297. 89	\$563, 981. 21	\$25, 280, 778. 76	\$20, 576, 974. 68	\$298, 288. 64	\$4, 405, 515. 44
Refunding moneys erroneously received and covered into the Treasury.....			284. 71		284. 71	284. 71		
Detection and prevention of frauds upon the customs revenue.....								
Do.....	1887			52. 18	52. 18	52. 18		
Do.....	1888			4, 174. 08	4, 174. 08	4, 174. 08		
Do.....	1889		30, 000. 00		30, 000. 00	30, 000. 00		
Proceeds of goods seized and sold.....			27. 00		27. 00	27. 00		
Services to American vessels (customs).....			24, 805. 08		24, 805. 08	24, 805. 08		
Salaries and expenses, shipping service.....		14, 373. 70			14, 373. 70			14, 373. 70
Salaries, shipping service.....			56, 929. 88		56, 929. 88	56, 929. 88		
Payment of judgment to E. W. McLean.....			3, 372. 00		3, 372. 00	3, 372. 00		
Payment to James H. Gilbert.....			408. 00		408. 00	408. 00		
Payment to G. H. Harris.....			325. 00		325. 00			325. 00
Relief of J. W. Mears.....			200. 00		200. 00			200. 00
Re-imbursement for losses by burning light-house tender <i>Lily</i>		2, 546. 00			2, 946. 00	741. 00		2, 205. 00
Re-imbursement to A. C. Egarter.....			50. 00		50. 00	50. 00		
Payment to F. W. Angel.....			500. 55		500. 55	500. 55		
Relief of J. D. Maxted and J. B. Newcombe.....			636. 00		636. 00	636. 00		
Relief of the Sone & Fleming Manufacturing Company.....			5, 265. 73		5, 265. 73	5, 265. 73		
Relief of F. O. St. Clair.....			97. 80		97. 80	97. 80		
Relief of S. Bache & Co.....			3, 562. 56		3, 562. 56	3, 562. 56		
Relief of G. B. Hansell.....			373. 00		373. 00	373. 00		
Relief of William Collins.....			167. 80		167. 80	167. 80		
Relief of the First National Bank, Portland, Oregon.....			12, 628. 89		12, 628. 89	12, 628. 89		
Refund to S. B. Allen.....			110. 19		110. 19	110. 19		
Refund to Peter French.....			2. 66		2. 66	2. 66		
Refund to G. Sutherland.....			250. 00		250. 00	250. 00		
Refund to Iselin, Neeser & Co.....			80. 96		80. 96	80. 96		
Relief of Col. James C. Duane.....			648. 00		648. 00	648. 00		
Reward to Esquimaux for relief of crew of whaling bark <i>Napoleon</i>			1, 000. 00		1, 000. 00			1, 000. 00
Seizure of the schooner <i>Teaser</i>			56. 80		56. 80	56. 80		
Total customs.....		2, 819, 819. 36	22, 056, 080. 50	568, 207. 47	25, 444, 107. 33	20, 722, 190. 55	298, 288. 64	4, 423, 619. 14
INTERIOR CIVIL.								
Salaries, office Secretary of the Interior.....	1887	5, 370. 21			5, 370. 21		5, 370. 21	
Do.....	1888	12, 542. 95		77. 30	12, 620. 25	460. 55		12, 159. 70

Do.....	1889		221, 815. 00		221, 815. 00	218, 000. 00		3, 815. 00
Department of the Interior:								
Contingent expenses.....	1886	11, 013. 59			11, 013. 59	10, 442. 00		571. 59
Do.....	1887	10, 909. 29			10, 909. 29	1, 026. 89	9, 882. 40	
Do.....	1888	36, 784. 92		93. 17	36, 878. 09	17, 758. 83		19, 119. 26
Do.....	1889		120, 000. 00	240. 66	120, 240. 66	66, 000. 00		54, 240. 66
Stationery.....	1887	13, 077. 70		15. 09	13, 092. 79	706. 79	12, 386. 00	
Do.....	1888	26, 113. 46		1, 911. 73	28, 025. 19	4, 425. 00		23, 600. 19
Do.....	1889		72, 000. 00	7, 528. 17	79, 528. 17	36, 000. 00		43, 528. 17
Library.....	1887	. 25		. 25	. 25		. 25	
Do.....	1888			2. 09	2. 09			2. 09
Do.....	1889		500. 00		500. 00	500. 00		
Postage to Postal Union countries.....	1887	2, 453. 00			2, 453. 00		2, 453. 00	
Do.....	1888	1, 987. 50			1, 987. 50			1, 987. 50
Do.....	1889		5, 000. 00		5, 000. 00	1, 000. 00		4, 000. 00
Rent of buildings.....	1887	19. 25			19. 25		19. 25	
Do.....	1888	. 07		. 07	. 07			. 07
Do.....	1889		21, 660. 00		21, 660. 00	20, 000. 00		1, 660. 00
Repairs of buildings.....	1888			14. 73	14. 73			14. 73
Do.....	1889		8, 000. 00		8, 000. 00	6, 500. 00		1, 600. 00
Publishing the Biennial Register.....				. 47	. 47		. 47	
General Land Office:								
Salaries.....	1887	7, 676. 46			7, 676. 46	989. 45	6, 687. 01	
Do.....	1888	11, 124. 95		115. 75	11, 240. 70	935. 40		10, 305. 30
Do.....	1889		524, 717. 82	27. 15	524, 744. 97	503, 000. 00		21, 744. 97
Expenses of inspectors.....	1886*			119. 60			119. 60	
Do.....	1887	5, 185. 29			5, 185. 29		5, 185. 29	
Do.....	1888	3, 265. 22			3, 265. 22	771. 83		2, 493. 89
Do.....	1889		10, 000. 00		10, 000. 00	4, 307. 79		5, 692. 21
Expenses of special land inspectors.....	1887	2, 095. 18			2, 095. 18		2, 095. 18	
Do.....	1888	1, 911. 80			1, 911. 80	193. 38		1, 718. 42
Do.....	1889		5, 000. 00		5, 000. 00	2, 324. 50		2, 675. 50
Library.....	1887	25. 50			25. 50		25. 50	
Do.....	1888			8. 25	8. 25			8. 25
Do.....	1889		500. 00		500. 00	500. 00		
Reproducing plats of surveys.....	1887	2, 935. 40			2, 935. 40		2, 935. 40	
Do.....	1888	4, 500. 00			4, 500. 00	1, 109. 51		3, 390. 49
Do.....	1889		2, 500. 00		2, 500. 00	1, 600. 00		900. 00
Maps of the United States.....	1887	1, 576. 65			1, 576. 65	735. 00	841. 65	
Do.....	1888	6, 500. 00		427. 60	6, 927. 60	5, 132. 50		1, 795. 10
Do.....	1889		15, 030. 00		15, 000. 00	3, 082. 40		11, 917. 60
Additional copies maps of the United States.....			7, 500. 00		7, 500. 00			7, 500. 00
Contingent expenses.....	1883	60. 75			60. 75		60. 75	
Contingent expenses, certified claims.....		197. 20			197. 20			197. 20
Indian Office:								
Salaries.....	1887	2, 085. 85		706. 79	2, 792. 64	370. 39	2, 422. 25	
Do.....	1888	981. 10		186. 85	1, 167. 95	317. 15		850. 80
Do.....	1889		96, 882. 17	1, 000. 00	97, 882. 17	93, 000. 00		4, 882. 17
Carried forward.....		170, 393. 54	1, 111, 074. 99	12, 475. 40	1, 293, 943. 93	1, 001, 188. 86	50, 484. 21	242, 270. 86

*And prior years.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1888, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1888.	Appropriations for the fiscal year ending June 30, 1889.	Repayments during the fiscal year ending June 30, 1889.	Aggregate available during the fiscal year ending June 30, 1889.	Payments during the fiscal year ending June 30, 1889.	Amounts carried to the surplus fund June 30, 1889.	Balances of appropriations June 30, 1889.
INTERIOR CIVIL—continued.								
Brought forward.....		\$170,393.54	\$1,111,074.99	\$12,475.40	\$1,293,943.93	\$1,001,188.86	\$50,484.21	\$242,270.86
Pension Office:								
Salaries.....	1887	52,799.27			52,799.27	19.00	52,780.27	
Do.....	1888	28,750.00		1,027.67	29,777.67	913.15		28,864.52
Do.....	1889		1,808,750.00	157.75	1,808,907.75	1,780,000.00		28,907.75
Salaries, special examiners.....	1887	6,469.85			6,469.85		6,469.85	
Do.....	1888	5,000.00		134.40	5,134.40	507.65		4,626.75
Do.....	1889		210,000.00		210,000.00	198,000.00		12,000.00
Investigation of pension cases.....	1884*	1,394.20			1,394.20		1,394.20	
Do.....	1887	81,385.08			81,385.08	828.70	80,556.38	
Do.....	1888	28,272.07		1,000.48	29,272.55	28,672.81		599.74
Do.....	1889		225,000.00		225,000.00	211,856.69		13,143.31
Investigation of pension cases, special examiners.....	1888	565.02		501.37	1,066.39	1,014.51		51.88
Investigation of pension cases, special examiners' certified claims.....			30.50		36.50	36.50		
Investigation of pension cases, special examiners.....	1880		190,000.00		190,000.00	181,647.14		8,352.86
Fire-proof building for.....		5,750.99	13,500.00		19,250.99	510.24		18,740.75
Furnishing building.....	1887	2,982.07			2,982.07		2,982.07	
Heating apparatus for building.....		31.07			31.07		31.07	
Patent Office:								
Salaries.....	1887	14,940.51	1,405.10		16,345.61	1,516.05	14,829.56	
Do.....	1888	5,459.00		941.75	6,400.75	232.70		6,168.05
Do.....	1889		657,586.30	247.85	657,834.15	640,000.00		17,834.15
Photolithographing.....	1887	10,490.43			10,490.43		10,490.43	
Do.....	1888	15,000.00			15,000.00	2,907.96		12,092.04
Do.....	1889		90,000.00		90,000.00	70,000.00		20,000.00
Official Gazette.....	1887	2,131.00			2,131.00		2,131.00	
Do.....	1888			2,816.40	2,816.40			2,816.40
Do.....	1889		44,000.00		44,000.00	43,000.00		1,000.00
Scientific library.....	1887	38.00			38.00		38.00	
Do.....	1888			2.07	2.07			2.07
Do.....	1889		3,000.00		3,000.00	2,500.00		500.00
Public use of inventions and defending suits.....	1887	796.89			796.89		796.89	
Do.....	1888	228.05			228.05			228.05
Do.....	1889		500.00		500.00	200.00		300.00
International protection of industrial property.....			2,400.00		2,400.00	1,500.00		900.00
Bureau of Education:								
Salaries.....	1887	1,323.75			1,323.75		1,323.75	
Do.....	1888	420.00		82.40	502.40	137.80		364.60
Do.....	1889		45,420.00		45,420.00	45,000.00		420.00

Collecting statistics.....	1888	501.85			501.85	500.00	1.85
Do.....	1889		2,500.00		2,500.00	1,500.00	1,000.00
Distributing documents.....	1889		2,000.00		2,000.00	2,000.00	
Library.....	1887	39.54			39.54		39.54
Do.....	1889		1,000.00		1,000.00	1,000.00	
Education of children in Alaska.....	(*)	349.79		2.50	352.29	352.29	
Do.....	1887	1.55	150.00		151.55	150.00	1.55
Do.....	1888	13,005.00		2.50	13,007.50	8,565.91	4,441.59
Do.....	1889		40,000.00		40,000.00	18,000.00	22,000.00
Bureau of Labor:							
Salaries.....	1887	(†)		(†)			
Do.....	1888						
Miscellaneous expenses.....	1887	(§)					
Do.....	1888	|| 1,207.20		3.63	1,210.83	1,210.83	
Library.....	1887	(¶)					
Do.....	1888			(**)			
Statistics of marriage and divorce.....	(*)	(††)		(††)			
Do.....	1888	(††)		(††)			
Railroad Office:							
Salaries.....	1887	415.46			415.46		415.46
Do.....	1889		14,420.00		14,420.00	14,420.00	
Traveling expenses.....	1887	1,343.42			1,343.42		1,343.42
Do.....	1888	2,000.25		1,015.50	3,015.75	240.00	2,775.75
Do.....	1889		3,000.00	12.29	3,012.29	1,000.00	2,012.29
Office of Architect of Capitol, salaries.....	1889		19,204.00		19,204.00	19,204.00	
Office of Geological Survey:							
Salaries.....	1887	559.06			559.06		559.06
Do.....	1888	400.43			400.43		400.43
Do.....	1889		35,540.00		35,540.00	35,117.00	423.00
Office of surveyor-general of Arizona:							
Salaries.....	1888			.15	.15		.15
Do.....	1889		5,500.00		5,500.00	5,500.00	
Contingent expenses.....	1887	13.19			13.19		13.19
Do.....	1888			25.62	25.62		25.62
Do.....	1889		1,500.00		1,500.00	1,500.00	
Office of surveyor-general of California:							
Salaries.....	1887	458.90			458.90		458.90
Do.....	1888			8.30	8.30		8.30
Do.....	1889		12,750.00		12,750.00	12,750.00	
Contingent expenses.....	1887	20.25			20.25		20.25
Do.....	1888			501.72	501.72		501.72
Do.....	1889		2,000.00		2,000.00	2,000.00	
Office of surveyor-general of Colorado:							
Salaries.....	1887	246.11			246.11		246.11
Carried forward.....		455,182.79	4,542,236.89	20,959.75	5,018,379.43	4,337,199.79	227,405.16
							453,774.48

* No year.

† This balance, \$1,532.28, transferred to Treasury ledger.

‡ Repayment, \$190.30, transferred to Treasury ledger.

§ Balance, \$24.17, transferred to Treasury ledger.

|| Balance, \$1,380.61, transferred to Treasury ledger.

¶ Balance, 17 cents, transferred to Treasury ledger.

** Repayment, 50 cents, transferred to Treasury ledger.

†† Balance, \$500, and repayment, \$955.52, transferred to Treasury ledger.

‡‡ Balance, \$2.17, and repayment, 50 cents, transferred to Treasury ledger.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1888, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations, July 1, 1888.	Appropriations for the fiscal year ending June 30, 1889.	Repayments during the fiscal year ending June 30, 1889.	Aggregate available during the fiscal year ending June 30, 1889.	Payments during the fiscal year ending June 30, 1889.	Amounts carried to the surplus fund June 30, 1889.	Balances of appropriations June 30, 1889.
INTERIOR CIVIL—continued.								
Brought forward		\$455,182.79	\$4,542,236.89	\$20,959.75	\$5,018,379.43	\$4,337,199.79	\$227,405.16	\$453,774.48
Office of surveyor-general of Colorado:								
Salaries	1888			1.66	1.66			1.66
Do	1889		8,500.00		8,500.00	8,500.00		
Contingent expenses	1889		1,500.00		1,500.00	1,500.00		
Office of surveyor-general of Dakota:								
Salaries	1887	1.63			1.63		1.63	
Do	1888	2,250.00			2,250.00			2,250.00
Do	1889		9,000.00		9,000.00	9,000.00		
Contingent expenses	1887	654.08			654.08		654.08	
Do	1888			277.18	277.18			277.18
Do	1889		1,500.00		1,500.00	1,500.00		
Office of surveyor-general of Florida:								
Salaries	1889		3,600.00		3,600.00	3,600.00		
Contingent expenses	1887	223.22			223.22		223.22	
Do	1888			221.00	221.00			221.00
Do	1889		1,000.00		1,000.00	1,000.00		
Office of surveyor-general of Idaho:								
Salaries	1889		4,000.00		4,000.00	4,000.00		
Contingent expenses	1887	.03			.08		.08	
Do	1889		1,500.00		1,500.00	1,500.00		
Office of surveyor-general of Louisiana:								
Salaries	1887	668.81			668.81		668.81	
Do	1888	750.00			750.00			750.00
Do	1889		6,800.00		6,800.00	6,800.00		
Contingent expenses	1887	97.23			97.23		97.23	
Do	1888			114.63	114.63			114.63
Do	1889		1,200.00		1,200.00	1,200.00		
Office of surveyor-general of Minnesota:								
Salaries	1887	301.09			301.09		301.09	
Do	1888			.40	.40			.40
Do	1889		3,800.00		3,800.00	3,800.00		
Contingent expenses	1887	331.34			331.34		331.34	
Do	1888	200.00		117.08	317.08			317.08
Do	1889		1,000.00		1,000.00	800.00		200.00
Office of surveyor-general of Montana:								
Salaries	1887	.20			.20		.20	
Do	1888			1.39	1.39			1.39
Do	1889		8,500.00		8,500.00	8,500.00		
Contingent expenses	1888			1.38	1.38			1.38

Do	1889		2,000.00		2,000.00	2,000.00		
Office of surveyor-general of Nevada:								
Salaries	1887	317.24			317.24		317.24	
Do	1888	750.00		378.38	1,128.38			1,128.38
Do	1889		4,300.00	41.78	4,341.78	4,285.00		56.78
Contingent expenses	1887	35.89			35.89		35.89	
Do	1888			113.57	113.57			113.57
Do	1889		800.00	3.56	803.56	800.00		3.56
Office of surveyor-general of New Mexico:								
Salaries	1887	.02			.02	.02		
Do	1888			93.53	93.53			93.53
Do	1889		5,500.00		5,500.00	5,500.00		
Contingent expenses	1887	.71	5.10		5.81	5.10	.71	
Do	1888			47.34	47.34			47.34
Do	1889		1,500.00		1,500.00	1,500.00		
Office of surveyor-general of Oregon:								
Salaries	1887	3.12			3.12		3.12	
Do	1888			.87	.87			.87
Do	1889		4,800.00		4,800.00	4,800.00		
Contingent expenses	1887	379.85			379.85		379.85	
Do	1888	100.00		287.36	387.36	.10		387.26
Do	1889		1,000.00		1,000.00	900.00		100.00
Office of surveyor-general of Utah:								
Salaries	1887	224.19			224.19		224.19	
Do	1888			.16	.16			.16
Do	1889		5,500.00		5,500.00	3,999.90		1,500.10
Contingent expenses	1889		1,400.00		1,400.00	1,261.22		138.78
Office of surveyor-general of Washington:								
Salaries	1888			1.50	1.50			1.50
Do	1889		8,250.00		8,250.00	8,250.00		
Contingent expenses	1888	.60		165.21	165.81	.60		165.21
Do	1889		1,500.00		1,500.00	1,500.00		
Office of surveyor-general of Wyoming:								
Salaries	1887	.49			.49		.49	
Do	1888	414.00			414.00			414.00
Do	1889		5,500.00		5,500.00	5,250.00		250.00
Contingent expenses	1887	673.13			673.13		673.13	
Do	1888	725.00		66.42	791.42			791.42
Do	1889		1,500.00		1,500.00	1,375.00		125.00
Relief of settlers and purchasers of lands in Nebraska and Kansas		219,240.58			219,240.58	6,950.80		212,289.78
Salaries and commissions of registers and receivers	1887	4,195.93	1,492.22	356.09	6,044.24	4,808.34		1,235.90
Do	1888		809.54	670.03	1,479.57	247.02	1,232.55	
Do	1889		4.19	53.71	57.90	57.90		
Salaries and commissions of registers, certified claims			346.69		346.69			
Salaries and commissions of registers	1888	258.28	60,000.00	3,672.17	67,930.45	51,708.81		12,221.64
Do	1889		564,000.00	4,351.46	568,351.46	545,592.08		22,759.38
Contingent expenses of land offices, certified claims		5.90	34.33		40.32	30.00		10.32
Carried forward		687,965.47	5,264,378.98	31,997.61	5,964,362.06	5,040,068.37	232,550.01	711,743.68

*And prior years.

†And prior years, transfer account.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1888, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations, July 1, 1888.	Appropriations for the fiscal year ending June 30, 1889.	Repayments during the fiscal year ending June 30, 1889.	Aggregate available during the fiscal year ending June 30, 1889.	Payment during the fiscal year ending June 30, 1889.	Amounts carried to the surplus fund June 30, 1889.	Balances of appropriations June 30, 1889.
INTERIOR CIVIL—continued.								
Brought forward.....		\$687,985.47	\$5,264,378.98	\$31,997.61	\$5,984,362.06	\$5,040,068.37	\$232,550.01	\$711,743.68
Contingent expenses of land offices.....	1886		341.00	251.20	592.20	592.20		
Do.....	1886		592.49	726.68	1,319.17	26.62	1,292.65	
Do.....	1887	3,423.40		48.70	3,472.10	270.24	3,201.86	
Do.....	1888	10,656.76		3,642.73	14,299.49	5,918.80		8,380.69
Do.....	1889		155,000.00	1,611.74	156,611.74	151,923.88		4,687.84
Expenses of depositing public moneys.....	1886		441.98	96.71	538.69	281.98	256.71	
Do.....	1886			26.90		26.90		
Do.....	1887	227.87	2,276.72	309.95	2,814.54	2,240.17		574.37
Do.....	1888	509.41	4,169.89	887.32	5,566.62	3,990.28		1,576.34
Do.....	1889		13,000.00	95.90	13,095.90	7,610.55		5,485.35
Contingent expenses Oklahoma land offices.....			5,000.00		5,000.00	4,603.15		396.85
Depredations on public timber.....	1882	70.75			70.75		70.75	
Do.....	1886		115.50	529.92	645.42	115.50	529.92	
Do.....	1887	385.17		1,400.00	1,785.17	538.30	1,246.87	
Depredations on public timber, certified claims.....					434.54			434.56
Depredations on public timber.....	1888	1,889.52	6.00	.02	1,895.54	1,894.34		1.20
Do.....	1889		75,000.00	6.25	75,006.25	67,279.16		7,727.09
Appraisalment of lots in the town of Peru, Iowa.....			2,970.00		2,970.00	2,970.00		
Protecting the public lands.....	1886		38.40	521.84	560.24	38.40	521.84	
Do.....	1886			258.31	258.31	258.31		
Protecting the public lands, certified claims.....	1887	113.64	5.25		118.89			118.89
Protecting the public lands.....	1887	754.62			754.62	360.17	394.45	
Do.....	1888	4,782.82	267.50	27.83	5,078.15	5,042.18		35.97
Do.....	1889		100,000.00	7.10	100,007.10	88,915.09		11,092.01
Expenses of hearings in land entries.....	1886		27.41	119.50	146.91	27.41	119.50	
Do.....	1886			65.90		65.90		
Do.....	1887	632.48		1,570.58	2,203.06	1,905.06	288.00	
Do.....	1888	3,105.42		9,759.73	12,865.15	11,673.54		1,191.61
Do.....	1889		40,000.00	1,041.25	41,041.25	32,039.62		9,001.63
Transcripts of records and plats.....	1887	29.00			29.00		29.00	
Do.....	1888	11		159.66	159.77			159.77
Do.....	1889		12,500.00		12,500.00	10,300.00		2,200.00
Settlement of claims for swamp lands and indemnity.....	1887	1,840.12			1,840.12		1,840.12	
Settlement of claims for swamp lands and indemnity certified claims.....								
Settlement of claims for swamp lands and indemnity.....	1888	8.55			8.55			8.55
Do.....	1889	263.62		.12	263.74	55.01		208.73
Geological Survey.....	1885	73.81	20,000.00		20,000.00	17,090.29		2,909.71
Do.....	1886				73.81	65.16	8.65	
			39.04	59.67	98.71	39.04	59.67	

Do	1887	1,163.71	38.50	1,202.21	430.45	771.76	
Do	1888	5,395.90	960.37	6,356.27	4,502.79		1,853.48
Do	1889		569,700.00	3,655.10	573,355.10	534,059.19	39,315.91
Do	(1889)		50,000.00		50,000.00	10,000.00	40,000.00
Do	(1890)						
Surveying the public lands	1886		5,912.12	613.11	6,525.23	5,911.62	613.61
Do	1887	24,977.47	1,030.40		26,007.87	9,757.29	16,250.58
Surveying the public lands, certified claims	1888	518.22	558.21		1,076.43	601.99	574.44
Surveying the public lands	1889	33,139.71		25	33,139.96	22,671.24	10,468.72
Do	1888		100,000.00		100,000.00	19,838.62	80,161.38
Surveying private land claims in California	1886			23.51	23.51		23.51
Do	1887	5.49			5.49		5.49
Surveying private land claims, certified claims	1888	195.70			195.70		195.70
Surveying private land claims in Louisiana	1887	4,000.00			4,000.00	4,000.00	
Surveying private land claims in New Mexico	1887	1,364.89			1,364.89	881.66	483.23
Do	1888	300.00	92.04		392.04		392.04
Do	1889		3,000.00		3,000.00	3,000.00	
Surveying private land claims in Nevada	1887	30,000.00			30,000.00		30,000.00
Surveying the Hanson grant, Florida	1887	400.00			400.00	399.95	.05
Resurveying lands in suit against Sierra Lumber Company, California		100.00	559.72		659.72	491.72	168.00
Surveying lands in suit against Montana Improvement Company		1,500.00			1,500.00	1,500.00	
Resurveys of the public lands	1887	730.77			730.77		730.77
Surveying the boundary line between the public lands occupied by Uncomphagre and White River Utes		500.00			500.00		500.00
Examination of public surveys	1882*	131.00			131.00		131.00
Do	1888	10,000.00			10,000.00		10,000.00
Examination of public surveys, certified claims	1888	164.25			164.25		164.25
Appraisalment and sale of abandoned military reservations		12,641.24			12,641.24	2,209.90	10,431.34
Preservation of abandoned military reservations	(†)	2.75			2.75		2.75
Do	1888		907.69		907.69	907.69	
Do	1889		2,000.00		2,000.00		2,000.00
Re-imbursement to receivers of public moneys for excess of deposits		9.19			9.19	9.19	
Re-imbursement to receivers of public moneys, certified claims		316.37			316.37	69.96	246.41
Annual repairs of the Capitol	1888		3.65		3.65	3.65	
Do	1889	35,000.00	.95		35,000.95	35,000.00	.95
Improving the Capitol and grounds	1888		93.76		93.76		93.76
Do	1889	20,000.00	.37		20,000.37	20,000.00	.37
Capitol terraces		181,924.80	15,000.00	15.25	196,940.05	125,000.00	71,940.05
Lighting Capitol and grounds	1886		8,755.30		8,755.30	8,755.30	
Do	1887	3,902.32			3,902.32		3,902.32
Do	1888	2,000.00			2,000.00	1,539.09	460.91
Do	1889		24,000.00		24,000.00	24,000.00	
Carried forward		1,032,245.30	6,532,359.44	61,279.70	7,625,884.44	6,289,646.92	269,334.97
* And prior years.			† And prior years transfer account.			‡ No year.	1,066,902.55

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1888, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations, July 1, 1888.	Appropriations for the fiscal year ending June 30, 1889.	Repayments during the fiscal year ending June 30, 1889.	Aggregate available during the fiscal year ending June 30, 1889.	Payment during the fiscal year ending June 30, 1889.	Amounts carried to the surplus fund June 30, 1889.	Balances of appropriations, June 30, 1889.
INTERIOR CIVIL—continued.								
Brought forward.....		\$1,032,245.30	\$6,532,359.44	\$61,279.70	\$7,625,884.44	\$6,289,646.92	\$269,334.97	\$1,066,902.55
Electric-light plant, Senate.....		16,350.00			16,350.00			16,350.00
Protecting paintings in Rotunda of Capitol.....			500.00		500.00	400.00		100.00
Reservoirs for drinking water in the Capitol.....			1,500.00		1,500.00	1,500.00		
Boiler vaults and boiler, Senate.....	1887	87			87		87	
Steam-boilers, House of Representatives.....			12,000.00		12,000.00	11,000.00		1,000.00
Senate stable and engine-house.....	1889		400.00		400.00	400.00		
Elevator, Senate.....		6,500.00		385.05	6,885.05		6,885.05	
Elevator, House of Representatives.....		3,500.66			3,500.66	500.00		3,000.66
Purchase of land adjoining Senate stable.....			6,087.00		6,087.00	6,087.00		
Alterations and repairs, Armory Building.....			7,000.00		7,000.00	6,000.00		1,000.00
Ventilation, supreme court rooms.....			2,500.00		2,500.00			2,500.00
Penitentiary building, Territory of Dakota.....		253.86			253.86		253.86	
Penitentiary building, Territory of Idaho.....			25,000.00		25,000.00			25,000.00
Penitentiary building, Territory of Montana.....		150.92			150.92		150.92	
Penitentiary building, Territory of Utah.....		5,000.00	100,000.00		105,000.00	5,000.00		100,000.00
Industrial Christian Home, Utah.....		39,980.00		20.00	40,000.00	40,000.00		
Penitentiary building, Territory of Wyoming.....		24,000.00	10,000.00		34,000.00	5,000.00		29,000.00
Building for Library of Congress, construction.....		342,248.37		3,460.69	345,709.06	89,190.73		256,518.33
Building for Library of Congress, site.....		4,522.73			4,522.73			4,522.73
Store-house, Government Printing Office.....		919.38			919.38		919.38	
Building and grounds, Government Hospital for the Insane.....		16,065.43	42,700.00	2.60	58,768.03	35,200.00		23,568.03
Rebuilding wharf, Government Hospital for the Insane.....		3,500.00			3,500.00			3,500.00
Government Hospital for the Insane.....	1887	14.68			14.68		14.68	
Do.....	1888	11,713.85		9.94	11,723.79	11,713.07		10.72
Do.....	1889		212,315.00		212,315.00	212,315.00		
Columbia Institution for the Deaf and Dumb.....	1889		55,000.00		55,000.00	55,000.00		
Education of feeble-minded children, District of Columbia.....	1887	824.10			824.10		414.53	409.57
Do.....	1888	2,500.00			2,500.00	2,337.50		162.50
Do.....	1889		2,500.00		2,500.00			2,500.00
Maryland Institution for the Instruction of the Blind.....		4,925.00			4,925.00	4,925.00		
Buildings and Grounds, Howard University.....		3,400.00		24.69	3,424.69	3,400.00		24.69
Howard University.....	1889		20,000.00		20,000.00	20,000.00		
Freedman's Hospital and Asylum.....	1887	196.84			196.84		196.84	
Do.....	1888	2,700.00		5.39	2,705.39	2,508.72		196.67
Do.....	1889		51,875.00		51,875.00	50,000.00		1,875.00
National Museum.....								
Preservation of collections.....	1886		60.00		60.00	60.00		
Do.....	1887	(1)		5.40	5.40	5.40		

Do	1888	\$4,747.01	487.11	5,234.12	5,234.12		
Do	1889		||27,111.23	27,111.23	27,111.23		
Furniture and fixtures	1887		(¶)				
Do	1888		(**)				
Do	1889		||4,717.30	4,717.30	4,717.30		
Heating and lighting	1887		(††)				
Do	1888		(‡‡)				
Do	1889		||4,597.30	100.00	4,697.30	4,697.30	
Expenses of the eighth census, certified claims		124.71	94.51	219.22	29.55		189.67
Census of the State of Florida			9,326.21	9,326.21	9,326.21		
Expenses of the tenth census		3,292.57		3,292.57			3,292.57
Expenses of the eleventh census			1,000,000.00	1,000,000.00	20,000.00		980,000.00
Publication of reports on relative wages in the United States and Great Britain		500.00		500.00			500.00
Interstate Commerce Commission	(1887)	7,326.56	5,694.28	13,020.84	13,020.84		
Do	(1888)						
Investigating the affairs of the bonded Pacific railroads	1889	11,992.41	\$57,451.96	19,444.37	19,444.37		
Stable and carpenter shop, House of Representatives		14,016.70	78.09	14,094.79	9,865.02		4,229.77
Indemnity for swamp lands purchased by individuals		651.89		651.89	281.97	369.92	
Two per cent. fund, net proceeds sales of public lands in Mississippi			4,348.14	4,348.14	4,348.14		
Two per cent. fund, net proceeds sales of public lands in Alabama			10,611.69	10,611.69	10,611.69		
Two per cent. fund, net proceeds sales of public lands in Missouri			5,251.14	5,251.14	5,251.14		
Three per cent. fund, net proceeds sales of public lands in Mississippi			873.99	873.99	873.99		
Three per cent. fund, net proceeds sales of public lands in Alabama			15,917.53	15,917.53	15,917.53		
Three per cent. fund, net proceeds sales of public lands in Missouri			7,876.71	7,876.71	7,876.71		
Five per cent. fund, net proceeds sales of public lands in Minnesota			1,310.99	1,310.99	1,310.99		
Five per cent. fund, net proceeds sales of public lands in Nevada prior to July 1, 1886			11,898.09	11,898.09	11,898.09		
Five per cent. fund, net proceeds sales of public lands in Michigan			465.47	465.47	465.47		
Five per cent. fund, net proceeds sales of public lands in Florida prior to July 1, 1886			2,975.29	2,975.29	2,975.29		
Five per cent. fund, net proceeds sales of public lands in Kansas prior to July 1, 1886			31,683.02	31,683.02	31,683.02		
Five per cent. fund, net proceeds sales of public lands in Louisiana			26,700.95	26,700.95	26,700.95		
Carried forward		31,198.83		31,198.83	31,198.83		
		1,555,838.84	8,294,531.79	71,552.94	9,921,923.57	7,117,029.09	278,541.02
						2,526,353.46	

* This balance was \$41,148.95; deduct \$1,168.95, transferred to Treasury ledger.

† And prior years.

‡ This balance, 2 cents, transferred to Treasury ledger.

§ This balance was \$8,025.08; deduct \$3,278.07, transferred to Treasury ledger.

|| Transferred from Treasury ledger.

¶ Repayments \$74.97, transferred to Treasury ledger.

** Repayment \$74.21, transferred to Treasury ledger.

†† Repayment \$18.54, transferred to Treasury ledger.

‡‡ Repayment \$3.70, transferred to Treasury ledger.

§§ Transferred from Treasury ledger.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1888, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations, July 1, 1888.	Appropriations for the fiscal year ending June 30, 1889.	Repayments during the fiscal year ending June 30, 1889.	Aggregate available during the fiscal year ending June 30, 1889.	Payments during the fiscal year ending June 30, 1889.	Amounts carried to the surplus fund June 30, 1889.	Balances of appropriations, June 30, 1889.
INTERIOR CIVIL—continued.								
Brought forward		\$1,555,838.84	\$8,204,531.70	\$71,552.94	\$9,921,923.57	\$7,117,029.09	\$278,541.02	\$2,526,353.46
Five per cent. fund, net proceeds sales of public lands in Oregon			11,685.11		11,685.11	11,685.11		
Five per cent. fund, net proceeds sales of public lands in Kansas			103,653.93		103,653.93	103,653.93		
Five per cent. fund, net proceeds sales of public lands in Kansas, certified claims			39,395.04		39,395.04	39,395.04		
Five per cent. fund, net proceeds sales of public lands in Florida			6,902.18		6,902.18	6,902.18		
Five per cent. fund, net proceeds sales of public lands in Arkansas			5,197.07		5,197.07	5,197.07		
Five per cent. fund, net proceeds sales of public lands in Wisconsin			3,924.06		3,924.06	3,924.06		
Payment to Alabama on account of sales of public lands			4,235.21		4,235.21	4,235.21		
Payment to Kansas on account of sales of public lands			43,790.32		43,790.32			43,790.32
Payment to Colorado on account of sales of public lands			16,000.00		16,000.00			16,000.00
Payment to Nebraska on account of sales of public lands			35,500.00		35,500.00			35,500.00
Payment to John Sherman, jr.		351.93			351.93			351.93
Payment to John W. Gilmore			26.10		26.10			26.10
Relief of Alfred Head			200.00		200.00	200.00		
Relief of John W. Durr			125.00		125.00	125.00		
Relief of William A. Bevins			8,302.26		8,302.26	8,302.26		
Repayments for lands erroneously sold			42,669.80		42,669.80	42,669.80		
Revenues Yellowstone National Park		1,335.12	1,652.45		2,987.57	33.22		2,954.35
Deposits by individuals for surveying public lands		752,143.40	95,818.63	2,984.14	850,946.17	85,493.60		765,452.57
Protection and improvement of Hot Springs, Ark		(1) 2,496.41	12,490.00		14,986.41	6,300.00		8,686.41
Do	1889		36,000.00		36,000.00	500.00		35,500.00
Total interior civil		2,312,165.70	8,762,098.95	74,537.08	11,148,801.73	7,435,645.57	287,541.02	3,434,615.14
INTERNAL REVENUE.								
Expenses of assessing and collecting internal revenue	*1875	245.99			245.99	125.12	120.87	
Salaries and expenses of agents, etc.	*1886		158.25	560.55	718.80	158.25	560.55	
Do	1887	36,502.78			36,502.78	685.00	35,817.78	
Salaries and expenses of agents, etc., certified claims		101.56			101.56			101.56
Salaries and expenses of agents, etc.	1888	42,061.89	10,000.00	3,446.00	55,507.89	53,726.19		1,781.70
Do	1889		2,000,000.00	295.00	2,000,295.00	1,978,229.48		22,065.52
Salaries and expenses of collectors, etc.	*1885	229.37			229.37	229.37		
Salaries and expenses of collectors, etc., certified claims			21.36		21.36	21.36		

Salaries and expenses of collectors, etc.	1887	3,776.40	28.80	3,805.20	737.92	3,067.28	
Do.	1888	141,745.86	1,095.94	143,441.80	18,267.47		125,174.33
Do.	1889		169.31	1,800,169.31	1,724,404.16		75,765.15
Drawbacks on stills exported			180.00	180.00	180.00		
Drawbacks on stills exported, certified claims			40.00	40.00	40.00		
Allowances or drawbacks			43,594.48	43,594.48	43,594.48		
Redemption of stamps			25,930.72	25,930.72	25,930.72		
Rebate of tax on tobacco		208,256.29		208,256.29	100.28		208,156.01
Refunding moneys erroneously received and covered into the Treasury			10.00	10.00	10.00		
Refunding taxes on spirits destroyed by casualty			106.20	106.20	106.20		
Refunding taxes illegally collected prior to July 1, 1885			1,128.97	1,128.97		1,128.97	
Refunding taxes illegally collected prior to July 1, 1886				95.31	95.31		
Refunding taxes illegally collected, certified claims				3,661.82	3,661.82		
Refunding taxes illegally collected	(†)			10,825.72	10,825.72		
Punishment for violations of internal-revenue laws	1887	1.80	1,377.65	1,379.45	1,377.65	1.80	
Do.	1888	3,331.27		3,695.27	3,668.50		26.77
Do.	1889		37,500.00	37,500.00	25,032.56		12,467.44
Paper for internal-revenue stamps	1887	1,760.73		1,760.73		1,760.73	
Do.	1888	8,893.43		8,893.43	4,623.00		4,270.43
Do.	1889		50,000.00	50,000.00	45,606.38		4,393.62
Compensation of persons employed in insurrectionary States			913.05	913.05	913.05		
Relief of widow of John A. S. Tutt			286.71	286.71	286.71		
Relief of Aaron Freedheim			22.07	22.07	22.07		
Relief of John E. Munnerlyn			1,496.21	1,496.21	1,496.21		
Relief of Lowman & Co			271.80	271.80	271.80		
Relief of A. C. Bradford			487.55	487.55	487.55		
Relief of John A. Crooks			1,611.44	1,611.44	1,611.44		
Relief of A. M. Anderson <i>et al.</i>			1,000.00	1,000.00	1,000.00		
Relief of James O'Brien			210.10	210.10	210.10		
Relief of James R. Berry			200.00	200.00	200.00		
Relief of Harry Adams			188.10	188.10	188.10		
Relief of Dillinger & Sons			396.90	396.90	396.90		
Relief of Chambers & Brown			270.00	270.00	270.00		
Relief of Samuel B. Seat			933.72	933.72			933.72
Relief of John T. Higgins			130.00	130.00			130.00
Total internal revenue		446,907.37	3,992,283.16	7,324.57	4,446,515.10	3,948,790.87	42,457.98
							455,266.25
PUBLIC DEBT.							
Redemptions:							
Gold certificates		65,200,898.00		65,200,898.00	65,200,898.00		
Silver certificates		40,614,026.00		40,614,026.00	40,614,026.00		
Certificates of deposit		30,320,000.00		30,320,000.00	30,320,000.00		
Refunding certificates		18,410.00		18,410.00	18,410.00		
Old demand notes		365.00		365.00	365.00		
Legal tender notes		59,450,000.00		59,450,000.00	59,450,000.00		
Carried forward			195,603,699.00		195,603,699.00		
* And prior years. † No year.							

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1888, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations, July 1, 1888.	Appropriations for the fiscal year ending June 30, 1889.	Repayments during the fiscal year ending June 30, 1889.	Aggregate available during the fiscal year ending June 30, 1889.	Payments during the fiscal year ending June 30, 1889.	Amounts carried to the surplus fund June 30, 1889.	Balances of appropriations, June 30, 1889.
PUBLIC DEBT—continued.								
Brought forward			\$195,603,699.00		\$195,603,699.00	\$195,603,699.00		
Fractional currency			5,953.35		5,953.35	5,953.35		
One-year notes of 1863			630.00		630.00	630.00		
Two-year notes of 1863			250.00		250.00	250.00		
Compound-interest notes			3,780.00		3,780.00	3,780.00		
Seven-thirties of 1864 and 1865			2,800.00		2,800.00	2,800.00		
Oregon war debt			1,150.00		1,150.00	1,150.00		
Loan of July and August, 1861 (1881's)			4,100.00		4,100.00	4,100.00		
Loan of July and August, 1861 (1881's), continued at 3½ per cent			29,750.00		29,750.00	29,750.00		
Five-twenties of 1862			1,050.00		1,050.00	1,050.00		
Loan of 1863 (1881's)			2,100.00		2,100.00	2,100.00		
Loan of 1863 (1881's), continued at 3½ per cent			1,200.00		1,200.00	1,200.00		
Ten-forties of 1864			4,000.00		4,000.00	4,000.00		
Consols of 1865			7,600.00		7,600.00	7,600.00		
Consols of 1867			22,200.00		22,200.00	22,200.00		
Consols of 1868			5,450.00		5,450.00	5,450.00		
Funded loan of 1881			2,100.00		2,100.00	2,100.00		
Funded loan of 1881, continued at 3½ per cent			7,350.00		7,350.00	7,350.00		
Funded loan of 1891			82,568,050.00		82,568,050.00	82,568,050.00		
Funded loan of 1907			38,106,400.00		38,106,400.00	38,106,400.00		
Loan of July 12, 1882			494,100.00		494,100.00	494,100.00		
Total redemptions			316,873,712.35		316,873,712.35	316,873,712.35		
Interest:								
Refunding certificates			7,076.20		7,076.20	7,076.20		
Navy pension fund			420,000.00		420,000.00	420,000.00		
Loan of 1847			120.00		120.00	120.00		
One-year notes of 1863			31.50		31.50	31.50		
Two-year notes of 1863			25.00		25.00	25.00		
Compound-interest notes			733.38		733.38	733.38		
Seven-thirties of 1864 and 1865			386.88		386.88	386.88		
Oregon war debt			39.00		39.00	39.00		
Loan of July and August, 1861 (1881's)			1,437.00		1,437.00	1,437.00		
Loan of July and August, 1861 (1881's), continued at 3½ per cent			379.17		379.17	379.17		
Five-twenties of 1862			868.28		868.28	868.28		
Loan of 1863 (1881's)			63.00		63.00	63.00		

Loan of 1863 (1881's), continued at 3½ per cent.			8.31		8.31	8.31		
Ten-forties of 1864			726.16		726.16	726.16		
Five-twenties of 1865			6.00		6.00	6.00		
Consols of 1865			989.37	60.00	1,049.37	1,049.37		
Consols of 1867			3,474.93	60.00	3,534.93	3,534.93		
Consols of 1868			674.67		674.67	674.67		
Central Pacific stock			1,556,357.20		1,556,357.20	1,556,357.20		
Kansas Pacific stock			379,050.00		379,050.00	379,050.00		
Union Pacific stock			1,636,290.72		1,636,290.72	1,636,290.72		
Central Branch Union Pacific stock			95,880.60		95,880.60	95,880.60		
Western Pacific stock			118,233.60		118,233.60	118,233.60		
Sioux City and Pacific stock			97,909.20		97,909.20	97,909.20		
Funded loan of 1881			429.82		429.82	429.82		
Funded loan of 1881, continued at 3½ per cent.			140.72		140.72	140.72		
Funded loan of 1891			8,459,843.48	274,196.76	8,734,040.24	8,734,040.24		
Funded loan of 1907			28,216,197.95	154,365.50	28,370,563.45	28,370,563.45		
Loan of July 12, 1882			3,912.75		3,912.75	3,912.75		
Total interest			41,001,484.29	428,682.26	41,430,166.55	41,430,166.55		
Premium, funded loan of 1891			6,365,604.87		6,365,604.87	6,365,604.87		
Premium, funded loan of 1907			10,926,757.78		10,926,757.78	10,926,757.78		
Total premium			17,292,362.65		17,292,362.65	17,292,362.65		
Total redemption, interest, and premium			375,167,559.29	428,682.26	375,596,241.55	375,596,241.55		
INTERIOR—INDIANS.								
Pay of Indian agents	1889		88,200.00	210.00	88,410.00	81,649.65		6,760.35
Do	1888	11,870.14		126.85	11,996.99	3,506.05		8,490.94
Do	1887	10,881.88		239.94	11,121.82	1,974.21	9,147.61	
Do	1886			327.87	327.87	327.87		
Do	1885		206.75		206.75	206.75		
Pay of Indian certified claims		4.12	463.98		470.10	463.31		6.79
Pay of Indian police	1889		90,000.00	1,317.68	91,317.68	89,038.29		2,279.39
Do	1888	5,915.29		1,257.23	7,172.52	3,722.60		3,449.92
Do	1887	4,229.31		11.14	4,240.45	4.63	4,235.82	
Pay of farmers	1889		50,000.00	280.76	50,280.76	45,830.89		4,449.87
Do	1888	3,208.22		1,384.09	4,592.91	1,590.16		3,002.75
Do	1887	1,960.18		1.55	1,961.73	300.00	1,661.73	
Pay of interpreters	1889		25,000.00	89.00	25,089.00	23,410.80		1,678.20
Do	1888	1,671.18		747.49	2,418.67	1,197.00		1,221.67
Do	1887		236.76		236.76	19.00	217.76	
Pay of Indian inspectors	1889		15,000.00	866.69	15,866.69	14,558.05		1,308.64
Do	1887	106.61			106.61		106.61	
Traveling expenses of Indian inspectors	1889		7,000.00	266.68	7,266.68	6,582.71		683.97
Traveling expenses of Indian inspectors, certified claims		112.90			112.90			112.90
Traveling expenses of Indian inspectors	1888	855.59		601.60	1,457.19	8.18		1,449.01
Do	1887	348.41		2.45	350.86		350.86	
Carried forward		41,400.59	275,872.73	7,731.62	325,004.94	274,390.15	15,720.39	34,894.40

*And prior years, transfer account.

†And prior years.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1888, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations, July 1, 1888.	Appropriations for the fiscal year ending June 30, 1889.	Repayments during the fiscal year ending June 30, 1889.	Aggregate available during the fiscal year ending June 30, 1889.	Payments during the fiscal year ending June 30, 1889.	Amounts carried to the surplus fund June 30, 1889.	Balances of appropriations, June 30, 1889.
INTERIOR—INDIANS—continued.								
Brought forward.....		\$41,400.59	\$275,872.73	\$7,731.62	\$325,004.94	\$274,390.15	\$15,720.39	\$34,894.40
Pay of Indian school superintendents.....	1889		4,000.00	24.07	4,024.07	2,078.91		1,945.16
Do.....	1888	1,530.00			1,500.00			1,500.00
Traveling expenses of Indian school superintendents.....	1889		1,500.00	150.00	1,650.00	650.00		1,000.00
Do.....	1888	980.14			980.14			980.14
Do.....	1887	.18			.18		.18	
Pay of judges Indian courts.....	1889		5,000.00	20.00	5,020.00	3,875.79		1,144.21
Buildings at agencies, and repairs.....	1889		25,000.00	398.63	25,398.63	23,813.15		1,585.48
Do.....	1888	8,486.06		2,344.19	10,830.25	6,719.08		4,111.17
Do.....	1887	2,510.57		.26	2,510.83		2,510.83	
Contingencies Indian Department.....	1889		40,000.00	1,874.49	41,874.49	41,414.97		459.52
Do.....	1888	2,246.70		3,396.24	5,612.94	2,913.41		2,729.53
Do.....	1887	3,926.10		3.16	3,929.26	335.94	3,593.32	
Do.....	1886†			263.31	263.31		263.31	
Do.....	1886*			20.30	20.30	20.30		
Do.....	1883†	114.50			114.50		114.50	
Contingencies Indian Department, certified claims.....		178.32			178.32			178.32
Expenses of Indian commissioners.....	1889		3,000.00		3,000.00	3,000.00		
Telegraphing and purchase of Indian supplies.....	1889		9,854.25		9,854.25	9,854.25		
Do.....	1890		45,000.00	630.60	45,630.60	42,083.71		3,546.89
Do.....	1888	1,349.27		2,527.19	3,876.46	3,190.18		686.28
Do.....	1887	1,416.92		311.96	1,728.88	1,241.79		487.09
Do.....	1886	297.07			297.07		297.07	
Do.....	1886*		17.00	2.69	19.69	17.00	2.69	
Transportation of Indian supplies.....	1889		300,000.00	3,201.29	303,201.29	245,214.52		57,986.77
Do.....	1889		400.00		400.00	400.00		
Do.....	1888	15,101.61		11,486.21	26,587.82	23,966.66		2,621.16
Do.....	1887	8,228.45		593.96	8,822.41	2,930.67		5,891.74
Do.....	1886*		1,092.86	12.92	1,105.78	1,092.86	12.92	
Do.....	1886†			54.22	54.22	54.22		
Transportation of Indian supplies, certified claims.....		19.25			19.25			19.25
Vaccination of Indians.....	1889		1,000.00		1,000.00	548.62		451.38
Do.....	1888	675.00		10.00	685.00	195.00		490.00
Do.....	1887	757.00			757.00		757.00	
Fulfilling treaties with—								
Apaches, Kiowas, and Comanches.....		77,366.29	30,000.00		107,366.29	8,756.51		98,609.78
Cheyennes and Arapahoos.....		45,455.12	20,000.00	1,110.93	66,566.05	4,583.76		61,982.29
Chickasaws.....			3,000.00		3,000.00	3,000.00		

Chippewas, Bois Forte band.....	14,905.35		70.00	14,975.35	7,218.29		7,757.06
Chippewas of the Mississippi.....	468.99	1,000.00	2,002.00	3,470.99	3,002.00		468.99
Chippewas, Pillagers, etc., annuity in goods.....	15,174.27	8,000.00	57.12	23,231.39	5,176.26		18,055.13
Chippewas, Pillagers, and Lake Winnebagoishish bands, annuity in money.....	60.43	10,666.66	1,074.26	11,801.35	11,740.92		60.43
Chippewas and Lake Winnebagoishish bands, purposes of utility.....	2,697.42	4,000.00	70.00	6,767.42	2,810.21		3,957.21
Chippewas of Red Lake and Pembina tribes.....	2,625.32			2,625.32			2,625.32
Chippewas of Saginaw, Swan Creek, etc.....	313.61			313.61			313.61
Choctaws.....		29,432.89		29,432.89	29,432.89		
Columbias and Colvilles.....	46,043.42	1,100.00	.25	47,143.67	26,470.29		20,673.38
Creeks.....		69,968.40		69,968.40	69,968.40		
Crows.....	22,107.74	30,000.00		52,107.74	38,454.28		13,653.46
D'Vamish and other allied tribes in Washington.....	247.07			247.07			247.07
Flatheads and other confederated tribes.....	2,100.00		300.00	2,400.00	300.00		2,100.00
Fort Hall Indians.....		6,000.00		6,000.00			6,000.00
Indians at Blackfeet Agency.....	150,000.00		273.44	150,273.44	71,439.41		78,834.03
Indians at Fort Belknap Agency.....	115,000.00		144.06	115,144.06	74,165.57		40,978.49
Indians at Fort Peck Agency.....	165,000.00		717.91	165,717.91	110,081.93		55,635.98
Iowas.....	.61	2,875.00	61.36	2,936.97	2,626.67		310.30
Kansas.....	7,229.47	1,524.02	30.20	8,783.69	2,557.37		6,226.32
Kickapoos.....	610.71	4,121.62	36.56	4,768.89	4,758.58		10.31
Lemhi Indians.....		4,000.00		4,000.00			4,000.00
Makahs.....	579.72			579.72			579.72
Menomonees.....			97.72	97.72			97.72
Miamies of Bel River.....	.03	22,000.00	44,000.00	66,000.03	66,000.00		.03
Miamies of Indiana.....	6,539.63			6,539.63		6,539.63	
Miamies of Kansas.....		480.00		480.00	360.00		120.00
Nisqually, Puyallup, and other bands.....	397.08			397.08			397.08
Nez Perces.....		30.09		30.09	30.09		
Omahas.....	71,379.13			71,379.13	35,380.19		36,198.94
Osages.....	214.58	3,456.00	37.89	3,708.47	3,708.47		
Otoes and Missourians.....	708.73	5,000.00	18.99	5,728.72	5,721.95		6.77
Pawnees.....	20,629.00	30,000.00	746.43	51,375.43	24,667.61		26,707.82
Poncas.....	2,053.23	6,000.00	26.65	10,079.88	3,961.09		6,118.79
Pottawatomies, employes.....	875.13	1,008.99		1,884.12	1,348.72		535.40
Pottawatomies, annuity.....	6,503.30	7,978.91		14,482.21	12,935.58		1,546.63
Pottawatomies, salt.....	78.27	156.54		234.81	234.81		
Pottawatomies, interest.....	5,751.82	11,503.21	300.00	17,555.03	17,254.82		300.21
Pottawatomies, of Huron.....	20.71	8,000.00	5.12	8,025.83	8,000.00		25.83
Quapaws.....	27.89			27.89	27.89		
Rogue Rivers.....	2,220.02			2,220.02			2,220.02
Sacs and Foxes of the Mississippi, interest.....	10,465.70	50,000.00	456.96	60,522.66	52,978.33		7,544.33
Sacs and Foxes of the Mississippi, annuity.....		1,000.00		1,000.00	1,000.00		
Sacs and Foxes of the Missouri.....	4,157.33	7,870.00		12,027.33	8,168.28		3,859.05
Seminoles.....		31,121.60		31,121.60	31,121.60		
Senecas, employes.....	98.73	550.00	24.21	652.94	527.89		125.05
Senecas, annuity.....	161.73	3,100.00	122.59	3,444.32	3,339.65		104.67
Carried forward.....	889,656.31	1,128,720.77	86,841.96	2,105,219.04	1,443,311.49	29,811.84	632,095.71

* And prior years, transfer account.

† And prior years.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1888, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations, July 1, 1888.	Appropriations for the fiscal year ending June 30, 1889.	Repayments during the fiscal year ending June 30, 1889.	Aggregate available during the fiscal year ending June 30, 1889.	Payments during the fiscal year ending June 30, 1889.	Amounts carried to the surplus fund June 30, 1889.	Balances of appropriations, June 30, 1889.
INTERIOR—INDIANS—continued.								
Brought forward		\$889,656.31	\$1,128,720.77	\$86,841.96	\$2,105,219.04	\$1,443,311.49	\$29,811.84	\$632,095.71
Fulfilling treaties with—Continued.								
Senecas, of New York		666.94	11,902.50	117.50	12,626.94	12,128.93		558.01
Shawnees		10,863.82	5,000.00		15,863.82	5,000.00		10,863.82
Eastern Shawnees, annuity		70.86	500.00	139.08	709.94	500.00		209.94
Eastern Shawnees, employes		2,316.73	530.00	32.88	2,879.61	349.76		2,529.85
Shoshones		1,293.35		3,053.88	4,347.23	422.01		3,925.22
Sioux of Dakota		112.83			112.83			112.83
Sioux, Yankton tribe		18,902.39	25,000.00	588.58	44,490.97	25,285.34		19,205.63
Sioux of Mississippi		57,008.50			57,008.50			57,008.50
Sisseton, Wahpeton, and Santee Sioux, of Devil's Lake		8.29			8.29			8.29
Six Nations of New York		190.39	4,500.00	34.66	4,725.05	4,686.39		38.66
St. Kitts		584.75			584.75			584.75
Winnebagoes		2,584.28	44,162.47	530.30	47,277.05	38,730.66		8,546.39
Wyandottes		192.54			192.54	96.28		96.26
Yakamas		7,711.70			7,711.70	2,668.63		5,043.07
Kansas, proceeds of lands		8,085.72			8,085.72			8,085.72
Pottawatomies, proceeds of lands		32,584.94			32,584.94			32,584.94
Sacs and Foxes of the Missouri, proceeds of lands		8,866.31		49.60	8,915.91	5,948.98		2,966.93
Shawnees, proceeds of lands		1,270.56			1,270.56			1,270.56
Winnebagoes, proceeds of lands		20,621.61			20,621.61			20,621.61
Claims of settlers on Round Valley Reservation in Colorado, restored to public lands		594.37			594.37			594.37
Proceeds of New York Indian lands in Kansas		1,775.31			1,775.31			1,775.31
Proceeds of Sioux Reservations in Minnesota and Dakota		55,179.44		3,759.10	58,938.54	47,013.50		11,925.04
Civilization fund		12,348.93	200.00	.02	12,548.95	350.00		12,198.95
Indian moneys, proceeds of labor		104,903.87	66,499.61	695.31	172,098.79	39,993.11		132,105.68
Cherokee asylum fund		64,147.17			64,147.17			64,147.17
Interest on Cherokee asylum fund			3,207.36		3,207.36	3,207.36		
Cherokee national fund		789,310.90			789,310.90			789,310.90
Interest on Cherokee national fund			74,923.86		74,923.86	74,923.86		
Cherokee orphan fund		337,456.05			337,456.05			337,456.05
Interest on Cherokee orphan fund			18,206.20		18,206.20	18,206.20		
Cherokee school fund		712,212.15			712,212.15			712,212.15
Interest on Cherokee school fund			41,131.86		41,131.86	41,131.86		
Chickasaw national fund		959,678.82			959,678.82			959,678.82
Interest on Chickasaw national fund			68,290.68		68,290.68	68,054.44		236.24
Chickasaw incompetent fund		2,000.00			2,000.00			2,000.00
Interest on Chickasaw incompetent fund		2,597.81	100.00		2,697.81			2,697.81

Chippewa and Christian Indians	42,560.36			42,560.36			42,560.36
Interest on Chippewa and Christian Indians	1,154.98	2,128.02		3,283.00	3,192.01		90.99
Choctaw general fund	47,514.00		2,100.00	49,614.00	1,100.00		48,514.00
Interest on Choctaw general fund		29,375.70		29,375.70	29,375.70		
Choctaw orphan fund	1,608.04			1,608.04			1,608.04
Interest on Choctaw orphan fund		80.40		80.40	80.40		
Choctaw school fund	49,472.70			49,472.70			49,472.70
Interest on Choctaw school fund		2,473.64		2,473.64	2,473.64		
Creek orphan fund	83.65			83.65			
Interest on Creek orphan fund	385.84			385.84	385.84		
Delaware general fund	673,894.64			673,894.64			673,894.64
Interest on Delaware general fund	1,579.80	45,581.76	21,249.01	68,710.57	45,581.76		23,128.81
Delaware school fund	11,000.00			11,000.00			11,000.00
Interest on Delaware school fund	13,183.89	550.00		13,733.89			13,733.89
Iowa fund	116,543.37			116,543.37			116,543.37
Interest on Iowa fund	4,121.03	9,347.16	4.52	13,472.71	11,488.61		1,984.10
Kickapoo 4 per cent. fund	15,802.87			15,802.87	640.56		15,162.31
Interest on Kickapoo 4 per cent. fund	1,896.35	628.90		2,525.25	1,355.34		1,169.91
Kansas school fund	27,174.41			27,174.41			27,174.41
Interest on Kansas school fund	.04	1,358.72	5.28	1,364.04	1,301.04		-63.00
Kickapoo general fund	121,144.76			121,144.76	5,570.28		115,574.48
Interest on Kickapoo general fund	4,460.72	6,029.21		10,489.93	9,397.08		-1,092.85
Interest on Kaskaskia, Peoria, Wea, and Piankeshaw fund	1,269.62	4,801.00	543.51	6,614.13	4,801.00		1,813.13
Kaskaskia, Peoria, Wea, and Piankeshaw school fund	1,360.81			1,360.81	998.23		362.58
Interest on Kaskaskia, Peoria, Wea, and Piankeshaw school fund	3,651.70	1,449.00	80.80	5,181.50	39.20		5,142.30
L'Anse and Vieux de Sert Chippewa fund	20,000.00			20,000.00			20,000.00
Interest on L'Anse and Vieux de Sert Chippewa fund	966.29	1,000.00		1,966.29	1,941.20		25.09
Menomonee fund	134,039.38			134,039.38			134,039.38
Interest on Menomonee fund	5,573.79	7,651.96	196.14	13,421.89	5,164.60		8,257.29
Omaha fund	156,109.39	35,657.38		191,766.77			191,766.77
Interest on Omaha fund	3,924.03	8,200.81	41.16	12,166.00	7,340.82		4,825.18
Osage fund	7,758,694.65	287,735.35		8,046,430.00	3,514.77		8,042,915.23
Interest on Osage fund	464,652.51	396,947.97	9,776.08	871,376.56	277,242.80		594,133.76
Osage school fund	119,911.53			119,911.53			119,911.53
Interest on Osage school fund	1,161.47	5,995.58	15.87	7,172.92	6,201.53		971.39
Otoe and Missouri fund	412,116.39			412,116.39			412,116.39
Interest on Otoe and Missouri fund	15,630.55	20,605.82	197.61	36,433.98	22,608.17		13,825.81
Ponca fund	70,000.00			70,000.00			70,000.00
Interest on Ponca fund	73.78	3,500.00	43.74	3,617.52	3,500.00		117.52
Pawnee fund	266,042.14	18,678.75		284,721.89			284,721.89
Interest on Pawnee fund	21,079.36	13,438.58	407.14	34,925.08	25,096.98		9,828.10
Pottawatomie education fund	76,993.93			76,993.93			76,993.93
Interest on Pottawatomie education fund	2,002.04	3,849.70	2.03	5,853.77	5,498.18		355.59
Pottawatomie general fund	89,618.57			89,618.57			89,618.57
Interest on Pottawatomie general fund	18,669.14	4,480.92	14.58	23,164.64	8,913.76		14,250.88
Pottawatomie mills fund	17,482.07			17,482.07			17,482.07
Interest on Pottawatomie mills fund	1,163.04	874.10		2,037.14	483.49		1,553.65
Sacs and Foxes of the Mississippi fund	55,058.21			55,058.21			55,058.21
Carried forward	14,956,923.48	2,405,296.74	130,520.34	17,492,740.56	2,317,379.44	29,811.84	15,145,540.28

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1888, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations, July 1, 1888.	Appropriations for the fiscal year ending June 30, 1889.	Repayments during the fiscal year ending June 30, 1889.	Aggregate available during the fiscal year ending June 30, 1889.	Payments during the fiscal year ending June 30, 1889.	Amounts carried to the surplus fund June 30, 1889.	Balances of appropriations, June 30, 1889.
INTERIOR—INDIANS—continued.								
Brought forward		\$14,956,923.48	\$2,405,296.74	\$130,520.34	\$17,492,740.56	\$2,317,379.44	\$29,811.84	\$15,145,549.28
Interest on Sacs and Foxes of the Mississippi fund		3,885.79	2,752.92	11.50	6,650.21	6,557.26		92.95
Sacs and Foxes of the Missouri fund		21,659.12			21,659.12			21,659.12
Interest on Sacs and Foxes of the Missouri fund		8,502.12	1,082.96		9,585.08			9,585.08
Santee Sioux fund			20,000.00		20,000.00			20,000.00
Interest on Santee Sioux fund			436.30		436.30			436.30
Seneca fund		40,979.60			40,979.60			40,979.60
Interest on Seneca fund		47.12	2,048.98		2,096.10	2,048.98		47.12
Seneca fund (Tonawanda band)		86,950.00			86,950.00			86,950.00
Interest on Seneca fund (Tonawanda band)		4,633.03	4,347.50	33.95	9,014.48	4,347.50		4,666.98
Seneca and Shawnee fund		15,140.42			15,140.42			15,140.42
Interest on Seneca and Shawnee fund		11.32	757.02	19.80	788.14	757.02		31.12
Shawnee fund		1,985.65			1,985.65			1,985.65
Interest on Shawnee fund		752.67	99.28		851.95			851.95
Eastern Shawnee fund		9,079.12			9,079.12			9,079.12
Interest on Eastern Shawnee fund		82.88	453.96	64.54	601.38	453.96		147.42
Shoshone and Bannock fund		6,000.00			6,000.00			6,000.00
Interest on Shoshone and Bannock fund		1,648.36	300.00		1,948.36			1,948.36
Stockbridge consolidated fund		75,886.04	102.56		75,988.60			75,988.60
Interest on Stockbridge consolidated fund		451.06	3,796.86	40.45	4,288.37	3,796.86		491.51
Umatilla school fund		60,080.04			60,080.04			59,461.64
Interest on Umatilla school fund		2,128.73	3,003.97	108.43	5,241.13	4,464.28		776.85
Ute 5 per cent. fund		500,000.00			500,000.00			500,000.00
Interest on Ute 5 per cent. fund		37,437.78	25,000.00	530.66	62,968.43	11,229.09		51,739.34
Ute 4 per cent. fund		1,250,000.00			1,250,000.00			1,250,000.00
Interest on Ute 4 per cent. fund		26,844.80	50,000.00	2,528.28	79,373.08	46,153.54		33,219.54
Payment to North Carolina Cherokees		30,980.98	1,377.83		32,358.81	4,636.31		27,722.50
Incidentals in—								
Arizona	1889		4,000.00	750.00	4,750.00	4,281.17		468.83
Do	1887	1,217.66		1,483.16	2,700.82	22.00	2,678.82	
Arizona certified claims		57.00			57.00			57.00
Arizona employés	1889		8,000.00	300.00	8,300.00	7,261.28		1,038.72
Do	1888	685.00			685.00			685.00
Do	1887	1,813.25		28.00	1,841.25	1,422.06	419.19	
Arizona, including support and civilization	1889		8,000.00	1,374.87	9,374.87	9,117.74		257.13
Do	1888	2,070.44		557.37	2,627.81	93.75		2,534.06
Do	1887	129.60		1.68	131.28		131.28	
California, including support and civilization	1880		18,000.00	52.25	18,052.25	18,042.43		9.82
Do	1888	1,624.76		80.43	1,705.19	234.20		1,470.99
Do	1887	2,403.09			2,403.09	92.76	2,310.33	

California employes	1889		9,000.00		9,000.00	8,220.85		779.15
Do.	1888	401.40		.05	404.45			404.45
Do.	1887	439.46		3.50	442.96	166.91	276.05	
California	*1886			.70	.70	.70		
Do.	†1886			225.04	225.04		225.04	
California certified claims		7.60			7.60			7.60
Colorado	1889		1,500.00	29.92	1,529.92	425.00		1,104.92
Do.	1888	944.67		29.20	973.87			973.87
Do.	1887	542.59			542.59		542.59	
Dakota	1889		5,000.00	43.75	5,043.75	4,005.06		1,038.69
Do.	1888	76.58		634.12	710.70	169.93		540.77
Do.	1887	2,549.88		13.50	2,563.38	4.80	2,558.58	
Do.	†1886			35.87	35.87	35.87		
Dakota, certified claims			22.88		22.88			
Idaho	1889		1,000.00	113.60	1,113.60	638.00		475.60
Do.	1888	8.85		245.45	254.30	22.05		232.25
Do.	1887	286.75			286.75		286.75	
Montana	1889		4,000.00		4,000.00	3,673.35		326.65
Do.	1888	8.47		1,333.16	1,341.63	182.55		1,159.08
Do.	1887	2,109.93			2,109.93		2,109.93	
Nevada	1889		1,500.00	.75	1,500.75	1,237.09		263.66
Do.	1888	486.50		287.80	774.30	13.70		760.60
Do.	1887	437.39		20.50	477.89		477.89	
Nevada, support and civilization	1889		15,000.00	165.35	15,165.35	13,369.71		1,795.64
Do.	1888	1,960.72		263.55	2,224.27	1,714.87		509.40
Do.	1887	5,546.86			5,546.86		5,546.86	
Nevada, employes	1889		6,000.00	54.34	6,054.34	5,443.01		611.33
Do.	1888	95.09		217.69	312.78			312.78
Do.	1887	39.27			39.27		39.27	
New Mexico, including employes, support, and civilization	1889		5,000.00		5,000.00	4,483.64		516.36
Do.	1888	1,218.62		214.51	1,433.13	8.00		1,425.13
Do.	1887	149.60			140.60	11.32	129.28	
Oregon, including support and civilization	1889		10,000.00	662.47	10,662.47	9,986.72		675.75
Do.	1888	324.51		1,459.82	1,784.33	41.03		1,743.30
Do.	1887	1,127.55			1,127.55		1,127.55	
Oregon, employes	1889		6,000.00	142.00	6,142.00	5,890.61		251.39
Do.	1888			54.21	54.21			54.21
Do.	1887	340.89		2.00	342.89		342.89	
Oregon, employes, certified claims		54.00			54.00			54.00
Utah, including employes, support, and civilization	1889		10,000.00		10,000.00	9,709.44		290.56
Do.	1888	199.10		.45	199.55	117.23		82.32
Do.	1887	661.00			661.00	47.85	613.15	
Do.	*1886			21.08	21.08	21.08		
Washington, including employes, support, and civilization	1889		16,000.00		16,000.00	15,711.14		288.86
Do.	1888	932.79		862.70	1,795.49	885.35		910.14
Do.	1887	2,552.39		15.00	2,567.39	5.43	2,561.96	
Carried forward		17,175,607.37	2,648,879.76	145,637.78	19,970,124.91	2,529,275.20	52,189.25	17,388,660.46

* And prior years, transfer account.

† And prior years.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1888, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

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REPORT ON THE FINANCES.

Specific acts of appropriations.	Year.	Balances of appropriations, July 1, 1888.	Appropriations for the fiscal year ending June 30, 1889.	Repayments during the fiscal year ending June 30, 1889.	Aggregate available during the fiscal year ending June 30, 1889.	Payments during the fiscal year ending June 30, 1889.	Amounts carried to the surplus fund June 30, 1889.	Balances of appropriations, June 30, 1889.
INTERIOR—INDIANS—continued.								
Brought forward		\$17, 175, 607. 37	\$2, 648, 879. 76	\$145, 637. 78	\$19, 970, 124. 91	\$2, 529, 275. 20	\$52, 189. 25	\$17, 388, 660. 46
Incidentals in—Continued.								
Do	1886			. 45	. 45	. 45		
Do	1886			1. 00	1. 00		1. 00	
Wyoming	1889		1, 000. 00		1, 000. 00	1, 000. 00		154. 16
Do	1888	93. 25		60. 91	154. 16			
Do	1887	16. 72			16. 72		16. 72	
Support of—								
Apaches, Kiowas, and Comanches, clothing	1889		11, 000. 00		11, 000. 00	10, 893. 00		107. 00
Do	1887	236. 63			236. 63		236. 63	
Apaches, Kiowas, and Comanches, employes	1889		7, 200. 00		7, 200. 00	7, 190. 10		9. 90
Do	1888	1, 830. 00		369. 25	2, 199. 25	1, 800. 00		399. 25
Do	1887	. 62			. 62		. 62	
Apaches of Arizona and New Mexico	1886			497. 54	497. 54		497. 54	
Do	1882	2, 589. 94			2, 589. 94	2, 500. 00	89. 94	
Do	1881	2, 500. 00			2, 500. 00	2, 500. 00		
Arapahoes, Cheyennes, Apaches, Kiowas, Comanches, and Wichitas	1889		275, 000. 00	766. 62	275, 766. 62	268, 006. 82		7, 759. 80
Do	1888	18, 899. 05		3, 896. 60	22, 795. 65	17, 641. 89		5, 153. 96
Do	1887	16, 652. 66			16, 652. 66	2, 365. 14	14, 287. 52	
Arickarees, Gros Ventres, and Mandans	1889		30, 000. 00	894. 57	30, 894. 57	30, 754. 99		139. 58
Do	1888	3, 020. 43		983. 88	4, 004. 31	2, 301. 16		1, 703. 15
Do	1887	1, 958. 91			2, 193. 49		2, 193. 49	
Assinaboines in Montana	1888	476. 41		261. 66	738. 07	95. 14		642. 93
Do	1887	359. 21			359. 21	234. 58	124. 63	
Blackfeet, Bloods, and Piegiars	1888	1, 323. 64		957. 58	2, 281. 22	360. 00		1, 921. 22
Bannacks, clothing	1889		5, 000. 00	10. 00	5, 010. 00	3, 160. 96		1, 849. 04
Do	1888	773. 86			773. 86			773. 86
Do	1887	611. 85			611. 85		611. 85	
Bannacks, employes	1889		5, 000. 00		5, 000. 00	4, 730. 00		270. 00
Do	1888	269. 90		77. 00	346. 90			346. 90
Do	1887	617. 88		. 62	618. 50		618. 50	
Cheyennes and Arapahoes, clothing	1889		12, 000. 00		12, 000. 00	12, 000. 00		
Do	1888	2, 109. 18			2, 109. 18			2, 109. 18
Cheyennes and Arapahoes, employes	1889		6, 500. 00		6, 500. 00	6, 393. 85		104. 15
Do	1888	8. 91			8. 91			8. 91
Do	1887	202. 54			202. 54		202. 54	
Chippewas of Lake Superior	1889		5, 000. 00	52. 50	5, 052. 50	4, 591. 71		460. 79
Do	1888	193. 30			193. 30			193. 30
Do	1887	643. 72			643. 72		643. 72	

Chippewas of the Mississippi.....	1889		4,000.00		4,000.00	3,030.00		970.00
Do.....	1888	10.00			10.00			10.00
Do.....	1887	163.11			163.11		163.11	
Chippewas of Red Lake and Pembina tribe.....	1889		10,000.00	140.73	10,140.73	8,173.60		1,967.13
Do.....	1888	4,354.89		217.85	4,572.74			4,572.74
Do.....	1887	3,932.51			3,932.51		3,932.51	
Chippewas of Red Lake and Pembina tribe, certified claims.....		158.62			158.62			158.62
Chippewas of Turtle Mountain.....	1889		7,000.00	85.00	7,085.00	7,000.00		35.00
Do.....	1889		6,000.00		6,000.00	5,939.25		60.75
Do.....	1890							
Do.....	1888			24.90	24.90			24.90
Do.....	1887	1,069.34			1,069.34		1,069.34	
Chippewas of White Earth Reservation.....	1889		10,000.00		10,000.00	9,185.92		814.08
Do.....	1888	2,079.61		225.10	2,304.71			2,304.71
Do.....	1887	2,846.07			2,846.07	100.00	2,746.07	
Columbias and Colvilles.....	1889		6,600.00		6,600.00	5,568.91		431.09
Do.....	1888	1,675.00		300.00	1,975.00	225.00		1,750.00
Do.....	1887	2,181.35			2,181.35		2,181.35	
Confederated tribes and bands in middle Oregon.....	1889		6,000.00		6,000.00	5,561.65		438.35
Do.....	1888	1,366.12		105.02	1,471.14			105.02
Do.....	1887	105.97			105.97		105.97	
Confederated bands of Utes, beneficial objects.....	1889		30,220.00	151.59	30,371.59	30,196.84		174.75
Do.....	1888	6,954.81			6,954.81	1,338.72		5,616.09
Do.....	1887	4,492.48			4,492.48		4,492.48	
Confederated bands of Utes, employés.....	1889		13,500.00	34.66	13,554.66	12,505.85		1,048.81
Do.....	1888	43.95		314.94	358.89	246.33		112.56
Do.....	1887	1,193.81		5.43	1,199.24		1,199.24	
Confederated bands of Utes, subsistence.....	1889		30,000.00	372.12	30,372.12	30,086.67		285.45
Do.....	1888	271.39		204.80	476.19	14.96		461.23
Do.....	1887	274.65			274.65		274.65	
Crows, clothing.....	1889		15,000.00		15,000.00	15,000.00		
Do.....	1887	1,147.15			1,147.15		1,147.15	
Crows, employés.....	1889		7,500.00		7,500.00	6,986.07		513.93
Do.....	1888	417.33		103.27	520.60	1.40		519.20
Do.....	1887	153.69			153.69		153.69	
Crows, subsistence.....	1889		50,000.00	732.14	50,732.14	50,000.00		732.14
Do.....	1888	100.00		701.40	801.40	479.32		322.08
Do.....	1887	481.13			481.13		481.13	
D'Wamish and other allied tribes.....	1889		7,000.00		7,000.00	5,691.84		1,308.16
Do.....	1888	853.98			853.98			853.98
Do.....	1887	9.32			9.32	.47	8.85	
Flatheads and other confederated tribes.....	1889		10,000.00		10,000.00	9,579.40		420.60
Do.....	1887	1,496.67			1,496.67		1,496.67	
Flatheads, Carlos's band.....	1889		12,000.00		12,000.00	10,249.88		1,750.12
Do.....	1888	86.27		85.00	171.27	84.00		87.27
Do.....	1887	3,731.32			3,731.32		3,731.32	
Gros Ventres in Montana.....	1888			54.95	54.95			54.95
Carried forward.....		17,272,646.52	3,230,819.78	158,511.64	20,661,977.92	3,126,408.07	94,897.48	17,440,672.37

* And prior years, transfer account.

† And prior years.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1888, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations, July 1, 1888.	Appropriations for the fiscal year ending June 30, 1889.	Repayments during the fiscal year ending June 30, 1889.	Aggregate available during the fiscal year ending June 30, 1889.	Payments during the fiscal year ending June 30, 1889.	Amounts carried to the surplus fund, June 30, 1889.	Balances of appropriations, June 30, 1889.
INTERIOR—INDIANS—continued.								
Brought forward.....		\$17,272,046.52	\$3,230,819.76	\$158,511.64	\$20,661,977.92	\$3,126,408.07	\$94,897.48	\$17,440,672.37
Hualpais in Arizona.....	1889		7,500.00		7,500.00	5,728.55		1,771.45
Do.....	1888	1,862.74			1,862.74	724.03		1,138.71
Do.....	1887	2.01			2.01		2.01	
Indians in Arizona and New Mexico.....	1889		170,000.00	999.67	170,999.67	166,019.93		4,979.74
Do.....	1888	8,182.98		2,272.68	10,405.66	8,277.03		2,128.63
Do.....	1887	41,272.33			41,272.33		41,272.33	
Indians at Fort Hall Reservation.....	1889		17,000.00	230.03	17,230.03	17,159.91		70.12
Do.....	1888	470.51		166.11	636.62	60.00		576.62
Do.....	1887	1,821.00			1,821.00		1,821.00	
Indians at Fort Peck Agency.....	1888	18,171.07		560.85	18,731.42	6,325.00		12,406.42
Do.....	1887	3,848.14		3.74	3,851.88		3,851.88	
Indians at Klamath Agency.....	1889		5,000.00		5,000.00	4,878.26		121.54
Do.....	1888	39.56		70.35	109.91			109.91
Do.....	1887	326.15			326.15		326.15	
Indians at Lemhi Agency.....	1889		15,000.00		15,000.00	12,228.13		2,771.87
Do.....	1888	1,597.08		756.90	2,353.98	536.58		1,817.40
Do.....	1887	2,584.41			2,584.41		2,584.41	
Kansas Indians.....	1889		2,560.00	87.22	2,587.22	2,587.22		
Do.....	1888	536.31		31.56	567.87	4.80		563.07
Do.....	1887	172.32		65.03	237.35		237.35	
Kickapoos.....	1889		5,000.00		5,000.00	3,429.77		1,570.23
Do.....	1888	3,502.93			3,502.93	900.00		2,602.93
Do.....	1887	3,027.16			3,027.16		3,027.16	
Klamaths and Modocs.....	1887	176.97			176.97		176.97	
Makahs.....	1889		4,000.00	36.32	4,036.32	2,752.74		1,283.58
Do.....	1888	785.97		290.88	1,076.85			1,076.85
Do.....	1887	816.51			816.51		816.51	
Menomonees.....	1889		4,000.00		4,000.00	3,988.82		11.18
Do.....	1888			154.01	154.01			151.01
Do.....	1887	9.78			9.78		9.78	
Modocs in the Indian Territory.....	1889		4,000.00		4,000.00	3,285.19		714.81
Do.....	1888	21.31		.75	22.06	20.00		2.06
Do.....	1887	339.15			339.15		339.15	
Molels.....	1889		3,000.00		3,000.00	2,959.37		40.63
Do.....	1888	4.94		20.00	24.94			24.94
Do.....	1887	30.60			30.60		30.60	
Navajoes.....	1889		7,500.00	51.16	7,551.16	7,480.54		70.62
Do.....	1888	929.00		46.76	975.76	72.19		903.57

Do	1887	649.15			649.15		649.15	
Nez Percés	1889		6,000.00	117.92	6,117.92	2,184.18		3,933.74
Do	1888	53.59		362.11	415.70	67.40		348.30
Do	1887	207.63			207.63		207.63	
Nez Percés in Idaho	1889		6,500.00	117.93	6,617.93	3,641.89		2,976.54
Do	1888	214.60		.55	215.15			215.15
Do	1887	776.28			776.28		776.28	
Nez Percés, Joseph's band	1889		15,000.00	36.00	15,036.00	5,852.30		9,183.70
Do	1888	4,505.40		625.00	5,130.40	2,610.00		2,520.40
Do	1887	6,116.68			6,116.68		6,116.68	
Northern Cheyennes and Arapahoes, beneficial ob- jects	1889		35,000.00	1,368.71	36,368.71	35,034.43		1,334.28
Do	1888	614.73		223.96	840.69	579.41		261.28
Do	1887	358.44		6.06	364.50		364.50	
Northern Cheyennes and Arapahoes, clothing	1889		12,000.00		12,000.00	8,974.54		3,025.46
Do	1888	1,547.81			1,547.81	1,064.20		483.61
Northern Cheyennes and Arapahoes, clothing, certi- fied claims	1889	170.00			170.00			170.00
Northern Cheyennes and Arapahoes, employés	1888		9,000.00		9,000.00	8,278.56		721.44
Do	1887	319.31			319.31			319.31
Do	1889	227.81		112.00	339.81		339.81	
Oncidas in Wisconsin	1889		5,000.00		5,000.00	3,917.02		1,082.98
Pawnees, schools	1888		10,000.00	100.07	10,100.07	7,422.69		2,677.38
Do	1887	4,586.10		218.50	4,804.60	2,487.83		2,316.77
Do	1889	1,868.37		44.95	1,913.32	254.37	1,658.95	
Pawnees, employés	1888		6,000.00		6,000.00	6,113.43		486.57
Do	1887	1,709.07		287.10	1,996.17	1,585.00		411.17
Do	1889	83.26			83.26		83.26	
Pawnees, iron, steel, etc	1888		500.00		500.00	362.84		137.16
Do	1887	222.55		16.25	238.80			238.80
Do	1889	95.14			95.14		95.14	
Poncas, civilization	1888		10,000.00	122.89	10,122.89	9,996.78		126.11
Do	1887	11.63		14.08	25.71			25.71
Do	1889	73.93			73.93		73.93	
Poncas, subsistence	1888		8,000.00	45.44	8,045.44			8,045.44
Do	1887	8,676.57		204.28	3,880.85	1,087.50		2,793.35
Do	1889	7,766.87			7,766.87		7,766.87	
Quapaws, education	1888		1,000.00		1,000.00	986.53		13.47
Do	1887	.63			.63			.63
Do	1889	20.69			20.69		20.69	
Quapaws, employés	1888		500.00		500.00	381.69		118.31
Do	1887	178.29		20.61	198.90			198.90
Do	1889	131.00			131.00		131.00	
Quinaialets and Quillehutes	1889		4,000.00	5.29	4,005.29	3,135.35		869.94
Do	1888	1,390.70		153.90	1,544.60	1,068.60		476.00
Do	1887	138.07		5.24	143.31		143.31	
Sacs and Foxes of the Missouri	1889		200.00		200.00	200.00		
Do	1888	200.00			200.00	200.00		
Seminoles and Creeks in Florida	1889		6,000.00		6,000.00			6,000.00
Shoshones, clothing	1889		10,000.00	205.60	10,205.60	6,109.77		4,095.83
Carried forward		17,401,041.75	3,620,619.76	168,771.60	21,190,433.11	3,489,422.14	167,819.98	17,533,190.99

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1888, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

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REPORT ON THE FINANCES.

Specific acts of appropriations.	Year.	Balances of appropriations, July 1, 1888.	Appropriations for the fiscal year ending June 30, 1889.	Repayments during the fiscal year ending June 30, 1889.	Aggregate available during the fiscal year ending June 30, 1889.	Payments during the fiscal year ending June 30, 1889.	Amounts carried to the surplus fund, June 30, 1889.	Balances of appropriations, June 30, 1889.
INTERIOR—INDIANS—continued.								
Brought forward.....		\$17,401,041.75	\$3,620,619.76	\$168,771.60	\$21,190,433.11	\$3,480,422.14	\$167,819.98	\$17,533,190.99
Shoshones, clothing.....	1888	1,883.01		.01	1,883.02			1,883.02
Shoshones, employes.....	1889		6,000.00		6,000.00	5,813.26		186.74
Do.....	1888	1,111.36		157.51	1,268.87			1,268.87
Do.....	1887	724.92			724.92		724.92	
Shoshones in Nevada.....	1889		10,000.00	10.80	10,010.80	10,010.67		13
Shoshones in Nevada.....	1888	1.81		285.33	287.14	200.00		87.14
Do.....	1887	12.47		2.02	14.49		14.49	
Shoshones in Wyoming.....	1889		15,000.00	1,165.11	16,165.11	15,967.51		197.60
Do.....	1888	82.26		228.12	310.38			310.38
Do.....	1887	1,774.85		1.09	1,775.94		1,775.94	
Sioux of Devil's Lake.....	1889		6,000.00		6,000.00	6,000.00		
Do.....	1888	24.10			24.10			24.10
Do.....	1887	221.94			221.94		221.94	
Sioux of different tribes, beneficial objects.....	1889		150,000.00		150,000.00	147,733.18		2,266.82
Do.....	1888	7,918.56		155.03	8,073.59	1,245.55		6,828.04
Do.....	1887	1,118.60			1,118.60		1,118.60	
Sioux of different tribes, clothing.....	1889		130,000.00		130,000.00	129,999.00		1.00
Sioux of different tribes, employes.....	1889		32,500.00		32,500.00	32,397.18		102.82
Do.....	1888	309.35		106.83	416.18			416.18
Do.....	1887	421.23			421.23		421.23	
Sioux of different tribes, subsistence and civilization.....	1889		1,000,000.00	7,439.25	1,007,439.25	931,725.11		75,714.14
Do.....	1888	11,520.96		9,528.52	21,049.48	4,585.67		16,463.81
Do.....	1887	27,360.63		16.50	27,377.13	3.61	27,373.52	
Sioux of different tribes, including Santee Sioux of Nebraska, certified claims.....	1887	175.37			175.37			175.37
Sioux of different tribes, schools, Santee Sioux and Crow Creek Agencies.....	1889		6,000.00		6,000.00	6,000.00		
Do.....	1888	6.42		39.43	45.85			45.85
Do.....	1887	13.11			13.11		13.11	
Sioux of Medawakanton Band.....	1889		20,000.00		20,000.00	12,000.00		8,000.00
Do.....	1887	1,319.22			1,319.22		1,319.22	
Sioux of Lake Traverse.....	1889		6,000.00		6,000.00	5,990.99		9.01
Do.....	1888	16.43		10.10	26.53			26.53
Do.....	1887	60.43			60.43		60.43	
Sioux of Yankton tribe.....	1889		35,000.00	2,968.84	37,968.84	37,946.57		22.27
Do.....	1888	.82		68.36	69.18			69.18
Do.....	1887	646.47		30.09	676.47		676.47	
S'Klallams.....	1889		4,000.00	22.14	4,022.14	1,631.58		2,390.56

Do	1888	2,907.32	61.70	2,969.02	289.00	2,680.02
Do	1887	2,399.76		2,399.76		2,399.76
Tonkawas	1889	5,000.00	3.92	5,003.92	4,247.84	756.08
Do	1888	1,822.32		1,822.32	180.00	1,642.32
Do	1887	627.54		627.54		627.54
Walla Walla, Cayuse, and Umatilla tribes	1889	6,500.00		6,500.00	6,132.58	367.42
Do	1888	88.72	2.47	86.19	75.00	11.19
Do	1887	430.83		430.83		430.83
Yakamas and other Indians	1889	14,000.00	445.68	14,445.68	11,564.58	2,881.10
Yakamas and other Indians	1888	288.52	1,069.49	1,358.01	288.52	1,069.49
Do	1887	1,055.87		1,055.87		1,055.87
Do	1886	19.78		19.78		19.78
Indian schools, support	1889	685,000.00	4,832.65	689,832.65	550,639.45	139,193.20
Do	1888	101,145.70	11,677.21	112,822.91	99,670.29	13,152.62
Do	1887	3,223.91	193.86	3,417.77	751.95	2,665.82
Do	1886		12.60	12.60		12.60
Indian schools in States, support	1889	63,180.00		63,180.00	58,245.49	4,934.51
Do	1888	4,843.47		4,843.47	4,632.89	210.58
Indian schools, stock cattle	1889	10,000.00		10,000.00	6,508.00	3,492.00
Do	1888	4,845.00	160.50	5,005.50	341.00	4,665.50
Do	1887	1,739.50	280.00	2,019.50		2,019.50
Indian schools, transportation	1889	28,000.00	1,257.68	29,257.68	25,858.56	3,399.12
Do	1888	11,066.48	2,771.48	13,837.96	4,447.85	9,390.11
Do	1887	4,417.63	174.67	4,592.30	224.93	4,367.37
Do	1886		.25	.25		.25
Do	1885		.05	.05		.05
Indian school buildings		52,521.17	55,000.00	111,771.88	51,374.92	60,396.96
Indian school buildings, Carlisle, Pa.			18,000.00	18,000.00	17,999.50	.50
Indian school buildings, Genoa, Nebr.		6,159.82	.15	6,159.97	6,154.01	5.96
Indian school buildings, Ormsby County, Nev.			25,000.00	25,000.00		25,000.00
Indian school buildings and grounds, Lawrence, Kans.		36,000.00		36,000.00	28,833.90	7,166.10
Indian school buildings, Pierre, Dak.			25,000.00	25,000.00	300.00	24,700.00
Indian schools, Albuquerque, N. Mex., support	1830		35,000.00	35,000.00	31,548.70	3,451.30
Indian schools in Alaska, support	1888	10,651.43		10,651.43	8,493.75	2,157.68
Do	1887	3,340.77		3,340.77		3,340.77
Indian schools in Carlisle, Pa., support	1889	81,000.00	1,548.83	82,548.83	82,547.95	.88
Do	1888	4,792.59	410.52	5,203.11	5,081.45	121.66
Do	1887	32.69		32.69	16.83	15.86
Do	1886		.76	.76		.76
Indian schools in Carlisle, Pa., certified claims	1889	14.48	1.92	16.40		16.40
Indian schools, Cherokee, N. C., support	1889	12,000.00		12,000.00	9,000.00	3,000.00
Indian schools, Chillico, Ind. T.	1889	32,125.00	10.16	32,144.16	28,591.53	3,552.63
Do	1888	7,216.70	302.45	7,519.15	616.86	6,702.29
Do	1887	5,358.32	1.26	5,357.58		5,357.58
Indian schools, Chillico, Ind. T., buildings and repairs	1888	641.14	74.78	715.92		715.92
Do	1887	151.52		151.52		151.52
Carried forward		17,725,542.27	6,135,947.22	220,558.60	24,082,048.15	5,883,548.94
						223,985.12
						17,974,514.09

* And prior years.

† And prior years. Transfer account.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1888, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations, July 1, 1888.	Appropriations for the fiscal year ending June 30, 1889.	Repayments during the fiscal year ending June 30, 1889.	Aggregate available during the fiscal year ending June 30, 1889.	Payments during the fiscal year ending June 30, 1889.	Amounts carried to the surplus fund June 30, 1889.	Balances of appropriations, June 30, 1889.
INTERIOR—INDIANS—continued.								
Brought forward.....		\$17,725,542.27	\$6,135,947.22	\$220,558.66	\$24,082,048.15	\$5,883,548.94	\$223,985.12	\$17,974,514.09
Indian schools, Genoa, Nebr., support.....	1889		36,250.00	75.87	36,325.87	27,614.98		8,710.89
Do.....	1888	245.78		10.80	256.58	248.58		8.00
Do.....	1887	646.89		682.37	1,329.26		1,329.26	
Do.....	1886			.90	.90		.90	
Indian school, Grand Junction, Colo., support.....	1889		10,000.00		10,000.00	6,542.51		3,457.49
Indian school, Hampton, Va., support.....	1889		20,040.00		20,040.00	14,249.44		5,790.56
Indian school, Hampton, Va.....	1888	5,242.35			5,242.35	4,843.46		398.89
Do.....	1887	637.21			637.21		637.21	
Indian school, Hampton, Va., transportation of free pupils.....	1889		1,000.00		1,000.00	424.84		575.16
Indian school, Lawrence, Kans., support.....	1889		85,500.00		85,500.00	72,018.91		13,481.09
Do.....	1888	3,647.13		273.09	3,920.22	3,213.79		706.43
Do.....	1887	7,339.21		5.18	7,344.39	158.11	7,186.28	
Do.....	1886			2.55	2.55		2.55	
Indian school, Lawrence, Kans., wagon road.....	1889		7,500.00		7,500.00			7,500.00
Indian school, Lawrence, Kans., water supply.....	1889		1,000.00		1,000.00			1,000.00
Indian school, Lawrence, Kans., buildings and repairs.....	1888	3,496.91		203.19	3,700.10	1,946.77		1,753.33
Do.....	1887	715.18		76.50	791.68	100.30	691.38	
Indian school, Lawrence, Kans., heating apparatus.....	1889	15,000.00			15,000.00			15,000.00
Indian school, Lincoln Institution, Philadelphia, support.....	1889		33,400.00		33,400.00	25,050.00		8,350.00
Do.....	1888	8,391.75			8,391.75	8,129.32		262.43
Do.....	1887	35.90			35.90		35.90	
Support of Indian children in schools and in private families.....	(f)			22.66	22.66		22.66	
Do.....	1886		25.30		25.30			
Indian school, Minnesota, for Chippewas, support.....	1889		15,000.00		15,000.00	11,222.50		3,777.50
Indian school, Salem, Oregon, support.....	1889		36,500.00	119.36	36,619.36	31,192.12		5,427.24
Do.....	1888	2,840.75		521.75	3,362.50	676.59		2,685.91
Do.....	1887	973.93		231.60	1,205.53		1,205.53	
Indian school, St. Ignatius Mission, support.....	1889		22,500.00		22,500.00	16,875.00		5,625.00
Do.....	1888	5,625.00			5,625.00	5,625.00		
Indian school, Wabash, Ind., support.....	1889		10,020.00		10,020.00	7,515.00		2,505.00
Aiding Indian allottees, under act of February 8, 1887.....			30,000.00		30,000.00			30,000.00
Appraisal and sale of lands, etc., to certain Flatheads in Montana.....			500.00		500.00			500.00
Appraisal of a portion of the Pipestone Indian Reservation.....			500.00		500.00	40.00		460.00
Advance interest to Chippewas of Minnesota.....			90,000.00		90,000.00			90,000.00
Bridge, Wind River Indian Reservation, Wyo.....			10,000.00		10,000.00			10,000.00

Bridges, Santee Sioux and Ponca Reservations		1,083.71		1,083.71	475.00		608.71
Civilization of Winnebagoes			149.10	149.10			149.10
Commission to negotiate with certain Utes of Southern Colorado		10,000.00		10,000.00	10,000.00		
Commission to negotiate with Sioux Indians			25,000.00	25,000.00	10,000.00		15,000.00
Commission to negotiate with Cherokee and other Indians			25,000.00	25,000.00			25,000.00
Compensation to Sarah L. Larimer			5,000.00	5,000.00	5,000.00		
Ditches and reservoirs for Navajoes	1888			4,662.97	4,662.97		4,662.97
Do	1887	120.43				120.43	
Do	(t)		15,000.00	15,000.00	2,464.13		12,535.87
Expenses of the Ute Commission		1,659.06		1,659.06		1,659.06	
Expenses of litigation for Eastern band of North Carolina Cherokees			2,500.00	2,500.00			2,500.00
Farm and school, Umatilla Reservation		10,000.00		10,000.00			10,000.00
Gratuity to certain Ute Indians		4,120.01	4,000.00	8,120.01	8,000.30		119.71
Homesteads for Indians		10,312.50		10,442.50	6.00		10,436.50
Homesteads for Seminoles in Florida		3,976.79		4,426.22	140.95		4,285.27
Investigating Indian depredation claims		2,085.88	20,000.00	22,839.16	22,446.28		392.88
Irrigating ditches, Indian reservations		17,365.59		22,865.16	6,296.58		16,568.58
Maintenance and education of Adelaide and Julia German		2,562.50	125.00	2,687.50	125.00		2,562.50
Negotiating with, etc., Chippewas of Minnesota			60,000.00	60,000.00	5,000.00		55,000.00
Negotiating with, etc., Sioux Indians			25,000.00	25,000.00			25,000.00
Negotiating with, etc., certain Indian tribes		978.90	1,000.00	1,978.90	1,000.00	978.90	
Negotiating with, etc., Prairie band of Pottawatomies and Kickapoos of Kansas			5,000.00	5,000.00			5,000.00
Negotiating with, etc., Creeks, Seminoles, and Cherokees		5,000.00		5,000.00			5,000.00
Negotiating with, etc., Sioux Indians in Dakota		18,000.00		21,536.04	18,000.00		3,536.04
New allotments under act February 8, 1887			30,000.00	30,000.00	8,240.58		21,759.42
Payment to settlers in Navajo Reservation			10,000.00	10,000.00			10,000.00
Payment of Kaw or Kansas Indian scrip			65,000.00	65,000.00	64,399.58		600.42
Payment to Kickapoo citizens		5,743.24		5,743.24	4,053.96		1,689.28
Payment to Anna Adamson			300.00	300.00			
Payment to W. W. Rollins and O. F. Presbrey		10,176.77		10,176.77	10,176.77		
Payment to Shirley C. Ward, legal service			2,500.00	2,500.00			
Payment to Creek nation, cession of lands		2,280,857.10		2,280,857.10	270,283.71		2,010,573.39
Payment to Pottawatomie citizens		5,289.45		5,289.45			5,289.45
Payment of indemnity to Poncas		3,826.87		3,826.87	600.00		3,226.87
Payment of Ute individuals, improvements		9,100.00		9,100.00			9,100.00
Payment to Western Miamies		15,997.23	9,002.77	25,000.00	25,000.00		
Payment to Kaskaskias, Peorias, Weas, and Piankeshaws			40,000.00	40,000.00	40,000.00		
Purchase of fishing station for Warm Springs Indians, Oregon			3,000.00	3,000.00			3,000.00
Payment to Seminole nation for cession of lands			1,912,942.02	1,912,942.02	412,942.02		1,500,000.00
Preventing liquor traffic, Indian reservations	1887	1,502.05		1,502.05		1,502.05	
Carried forward		17,903,381.23	11,102,829.42	237,961.87	29,244,175.52	7,048,712.32	239,377.23
							21,956,085.97

* And prior years.

† No year.

REGISTER.

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BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1888, AND THE AMOUNTS CARRIED TO THE SURPLUS-FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations, July 1, 1888.	Appropriations for the fiscal year ending June 30, 1889.	Repayments during the fiscal year ended June 30, 1889.	Aggregate available during the fiscal year ending June 30, 1889.	Payments during the fiscal year ending June 30, 1889.	Amounts carried to the surplus fund June 30, 1889.	Balances of appropriations, June 30, 1889.
INTERIOR—INDIANS—continued.								
Brought forward		\$17,903,381.23	\$11,102,829.42	\$237,964.87	\$29,244,175.52	\$7,048,712.32	\$239,377.23	\$21,956,085.97
Payment to W. B. Ferguson and F. C. Fisher, legal services			1,200.00		1,200.00	1,200.00		
Payment to W. J. Hadley, superintendent Indian school, Chillicothe, Ind. T.			150.82		150.82	150.82		
Payment to Cherokee freedmen, Delawares, and Shawnees			75,000.00		75,000.00			75,000.00
Relief of destitute Indians		15,693.47		2.00	15,695.47	12,691.37		3,004.10
Relief of P. H. Winston			750.00		750.00	750.00		
Relief of J. Fletcher			3,450.00		3,450.00	3,450.00		
Relief of S. T. Marshall			6,598.49		6,598.49	6,598.49		
Relief of J. M. Hogau			6,600.00		6,600.00	6,600.00		
Re-imbursement to Creek orphan fund		391.10			391.10	391.10		
Removal and support of confederated band of Utes		19,356.35			19,356.35			19,356.35
Removal of Lembi Indians to Fort Hall Reservation			5,000.00		5,000.00			5,000.00
Reservoir at headwaters of the Mississippi, awards to Chippewas, Pillagers, etc.		15,663.17			15,663.17			15,663.17
Sale of lands and removal and support of Iowas and Sacs and Foxes of the Missouri			10,000.00		10,000.00			10,000.00
School building and support of schools, Santa Fé, N. Mex.		24,940.00			24,940.00			24,940.00
Sale and allotment of Umatilla Reservation		8,688.35		49.03	8,737.38	1,499.00		7,238.38
Surveying and allotting Indian reservations	1889		10,000.00		10,000.00	23.35		9,976.65
Do	1888	13,158.43		1,132.90	14,291.33	781.61		13,509.72
Do	1887	23,635.75			23,635.75	16,741.80	6,893.95	
Surveying and allotting Indian reservations, re-imbursementable		95,547.50		770.63	96,318.13	23,092.45		73,225.68
Surveying a portion of Fort Hall Reservation			12,000.00		12,000.00			12,000.00
Survey, apportionment, and sale of Fort Hall Reservation, Idaho			5,000.00		5,000.00	1,000.00		4,000.00
Survey, apportionment, and sale of Umatilla lands			618.40		618.40	618.40		
Standard samples, Indian service			1,500.00		1,500.00			1,500.00
Unfinished allotments, act February 8, 1887			20,000.00	306.32	20,306.32	8,127.82		12,178.50
Total Indians		18,120,455.35	11,260,697.13	240,225.75	29,621,378.23	7,132,433.53	246,271.18	22,242,673.52
INTERIOR—PENSIONS.								
Army pensions	1889		86,773,000.00	641,871.83	87,414,871.83	87,412,717.97		2,153.86
Do	1888	565,230.50		1,502,300.38	2,067,530.88	18,939.62		2,048,591.26
Do	1888*			(t)				

Do.....	1887	1,426,623.21	5,258.19	1,431,881.40	772.43	1,431,108.97	
Do.....	1886†	6.00	12,009.60	12,015.60	6.00	12,009.60	
Army pensions, certified claims.....		736.14		736.14	736.14		
Fees of examining surgeons, Army pensions.....	1889	990,000.00	7,196.84	997,196.84	699,000.00		298,196.84
Do.....	1888	244,429.72	179,817.36	424,247.08	272,875.40		151,371.68
Do.....	1887	5,256.23		5,256.23	1,847.00		3,409.23
Salaries, pension agents.....	1889	72,060.00	666.68	72,666.68	72,666.68		
Do.....	1887	233.33		233.33		233.33	
Clerk-hire, pension agencies.....	1889	178,000.00	2,538.43	180,538.43	180,538.43		
Do.....	1888	.09	626.94	627.03			627.03
Do.....	1887	2,227.01		2,227.01		2,227.01	
Rents, pension agencies.....	1889	18,200.00	597.33	18,797.33	14,877.34		3,919.99
Do.....	1888	2,799.04	112.74	2,911.78			2,911.78
Do.....	1887	1,502.61		1,502.61		1,502.61	
Fuel, pension agencies.....	1889	750.00	83.50	833.50	650.00		183.50
Do.....	1888	300.00	78.85	378.85			378.85
Do.....	1887	616.88		616.88		616.88	
Lights, pension agencies.....	1889	750.00	184.26	934.26	675.00		259.26
Do.....	1888	343.55	118.06	461.61			461.61
Do.....	1887	1,573.60		1,573.60		1,573.60	
Contingent expenses, pension agencies.....	1889	16,000.00	7.27	16,007.27	15,490.00		517.27
Do.....	1888	30.68	52.27	82.95			82.95
Do.....	1887	3.60		3.60		3.60	
Arrears of Army pensions.....		354,883.11	21,864.29	376,747.40	24,983.40		351,764.00
Fees for vouchers, arrears of Army pensions.....		1,365.40	50.00	1,415.40			1,415.40
Arrears of Navy pensions.....		72,994.06		72,994.06	896.00		72,098.06
Fees for vouchers, arrears of Navy pensions.....		161.70		161.70			161.70
Navy pensions.....	1889	\$347,633.00	1,352,367.06	49,315.28	1,749,315.28	1,746,218.43	3,096.85
Do.....	1888	6,009.18	18,400.96	24,410.14	24,410.14	172.67	24,237.47
Do.....	1887	82,045.90	97.20	82,143.10		82,143.10	
Do.....	1886†	161.70	1,915.20	1,915.20		1,915.20	
Fees of examining surgeons, Navy pensions.....	1889	10,000.00	245.00	10,245.00	8,600.00		1,645.00
Do.....	1888	2,478.00	1,111.32	3,589.32	2,851.75		738.17
Do.....	1887	208.76		208.76	18.00	190.76	
Mexican war pensions.....	1888	3,996,497.18	404,310.40	4,400,807.58	154.13		4,400,653.45
Navy pension fund.....		32,988.75		32,988.75			32,988.75
Total Interior, pensions.....		7,148,435.09	89,411,809.14	2,850,850.78	99,411,095.01	90,475,706.39	1,533,524.66
							7,401,863.96
MILITARY ESTABLISHMENT.							
Pay, etc. of the Army, certified claims.....		198.03	31,992.86	32,190.89	31,757.74		433.15
Pay, etc., of the Army.....	1889‡	2,287.89		2,287.89	2,287.89		
Do.....	1886†		9,801.97	10,870.69	9,802.17	10,870.49	
Do.....	1886‡		876.09	1,895.65	2,771.74		
Do.....	1887	306,834.00	1,534.51	10,846.16	319,214.76	630.73	318,584.03
Do.....	1888	422,098.81	6,369.25	100,293.25	628,762.31	106,368.11	422,394.20
Carried forward.....		731,419.82	50,574.68	123,995.75	905,900.25	153,618.38	329,454.52
							422,827.35

* Transfer.

† Repayment, \$76.50, transferred to War ledger.

‡ And prior years.

§ Transferred from Navy ledger.

|| And prior years, transfer account.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1888, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations, July 1, 1888.	Appropriations for the fiscal year ending June 30, 1889.	Repayments during the fiscal year ending June 30, 1889.	Aggregate available during the fiscal year ending June 30, 1889.	Payments during the fiscal year ending June 30, 1889.	Amounts carried to the surplus fund June 30, 1889.	Balances of appropriations, June 30, 1889.
MILITARY ESTABLISHMENT—continued.								
Brought forward		\$731, 419.82	\$50, 574.68	\$123, 905.75	\$905, 900.25	\$153, 618.36	\$329, 454.52	\$422, 827.35
Pay, etc., of the Army	1889		13, 066, 888.00	161, 710.28	13, 228, 598.28	12, 884, 048.23		344, 550.05
Pay of the Military Academy	1887	14, 542.88		328.79			14, 871.67	
Do	1888	16, 293.81			16, 293.81			16, 293.81
Do	1889		223, 468.81	27.77	223, 496.58	205, 000.00		18, 496.58
Pay of volunteers, Mexican war, certified claims		36.50			36.50			36.50
Do	1871*	7.00	12.83		19.83			
Do	1871†			6.81	6.81			
Pay of two and three years volunteers, certified claims		11, 219.60	180, 604.77	20.26	197, 844.63	190, 889.06		6, 954.67
Do	1871*	76, 628.89	256, 755.52	6, 159.97	330, 544.38	337, 828.83	1, 715.55	
Do	1871†			\$2, 091.61	2, 091.61			
Extra pay to officers and men who served in the Mexican war			338.50		338.50	338.50		
Collection and payment of bounty, prize money, and other claims of colored soldiers and sailors	1887	408.27			408.27		408.27	
Do	1888	1, 300.00		265.06	1, 565.06			1, 565.06
Bounty under act of July 28, 1866	1880*			733.33	33.33	33.33		
Do	1880*	30, 219.07	41, 897.37	2, 261.59	74, 378.03	74, 378.03		
Do	(II)			50.00	50.00	50.00		
Do				695.00	635.00		695.00	
Bounty under act of July 28, 1866, certified claims		4, 158.96	26, 654.71	87.60	30, 901.27	28, 916.30		1, 984.97
Bounty to volunteers, their widows, and legal heirs	1871*	127, 147.00	220, 893.21	5, 764.14	359, 714.35	358, 580.09	1, 134.26	
Do	1871†			7333.33	333.33	333.33		
Bounty to volunteers, their widows and legal heirs, certified claims		31, 429.99	188, 313.10	160.00	219, 903.09	192, 646.27		27, 256.82
Subsistence of the Army, certified claims			899.98		899.98	899.98		
Subsistence of the Army	1886*		794.14	5, 606.69	6, 400.83	794.14	5, 606.69	
Do	1886†			71.50	71.50			
Do	1887	217, 053.80		900.82	217, 954.62	295.91	217, 658.71	
Do	1888	21, 165.69		37, 356.77	58, 522.46	1, 169.82		37, 352.64
Do	1889		1, 745, 000.00	17, 328.77	1, 762, 328.77	1, 663, 970.05		98, 358.72
Regular supplies of the Quartermaster's Department	1879*	24.00			24.00		24.00	
Do	1882*	200.00			200.00	200.00		
Do	1886*		845.29	1, 354.23	2, 199.52	845.29	1, 354.23	
Do	1887	102, 996.19		1, 559.27	104, 555.46	290.46	104, 265.00	
Do	1888	486.02		50, 936.85	51, 442.87	34, 426.78		17, 016.09
Do	1889		2, 678, 000.00	125, 617.91	2, 803, 617.91	2, 795, 517.10		8, 100.81
Regular supplies of the Quartermaster's Department, certified claims		243.75	845.91		1, 089.66	845.91		243.75

Incidental expenses Quartermaster's Department, certified claims			462.19		462.19	462.19		
Incidental expenses of the Quartermaster's Department.	1881*	37.10			37.10	37.10		
Do	1886*		6,278.05	1,995.22	8,273.27	6,278.05	1,995.22	
Do	1886†			622.20	622.20	622.20		
Do	1887	22,026.42		216.11	22,242.53	1,183.71	21,058.82	
Do	1888	13,942.80		10,415.57	24,358.37	5,247.92		19,110.45
Do	1889		675,000.00	627.96	675,627.96	653,222.16		22,405.80
Barracks and quarters, certified claims			1,111.07		1,111.07	1,111.07		
Do	1882*	300.00			300.00	300.00		
Barracks and quarters	1886*		5,493.00	740.82	6,233.82	5,493.00	740.82	
Do	1886†			347.50	347.50			
Do	1887	3,164.78		198.11	3,362.89	17.88	3,345.01	
Do	1888	2,939.98		6,170.14	9,110.12	862.94		8,247.18
Do	1889		675,000.00	7.62	675,007.62	638,174.38		36,833.24
Transportation of the Army and its supplies, certified claims		1,011.82	110,915.69		111,927.51	110,682.95	232.74	1,011.82
Transportation of the Army and its supplies	1885*	47.90			47.90		47.90	
Do	1885	182.83			182.83	19.28		163.45
Do	1886	39,451.57			39,451.57	23,345.41		16,106.16
Do	1886*		39,951.40	127.27	40,078.67	39,784.49	294.18	
Do	1887	280.93		3,451.62	3,732.55	2,887.65	844.90	
Do	1888	295,556.51		52,831.69	348,388.20	278,636.02		69,752.18
Do	1889		2,700,000.00	8,821.52	2,708,821.52	2,616,914.83		91,906.69
Transportation of the Army and its supplies, Pacific railroads	1886*		6,850.22		6,850.22	6,850.22		
Do	1887		6,374.51	24.57	6,399.08	6,399.08		
Do	1888		59,577.19	139.98	59,717.17	59,717.17		
Do	1889		6,675.08	71.15	6,746.23	6,746.23		
Fifty per cent. of arrears of Army transportation due certain land-grant railroads	1886†		151.99		151.99	151.99		
Do	1887	25,954.59		118.20	26,072.79	3,570.83	22,501.96	
Do	1888	23,920.53		33.97	23,954.50	23,954.50		
Fifty per cent. of arrears of Army transportation due certain land-grant railroads, certified claims			6,608.78		6,608.78	6,608.78		
Transportation of officers and their baggage	1871*			194.50	194.50		194.50	
Horses for cavalry and artillery, certified claims			1,055.84		1,055.84	1,055.84		
Horses for cavalry and artillery	1880*		1,341.33		1,341.33	1,341.33		
Do	1887	660.03			660.03		660.03	
Do	1888	733.50		2,550.32	3,283.91			3,283.91
Do	1889		130,000.00	1,398.04	131,398.04	131,398.04		
Clothing, camp and garrison equipage	1885	13,334.54			13,334.54		13,334.54	
Do	1886*		79.28	289.85	369.13	79.28	289.85	
Do	1887	57,982.73		5,42,281	63,405.54	36.35	63,369.19	
Do	1888	3,792.58		43,657.28	47,449.86	1,552.25		45,897.61
Do	1889		1,150,000.00	250,059.47	1,400,059.47	1,399,434.82		624.65
National cemeteries	1887	1,334.68		1.00	1,335.68	.84	1,334.84	
Carried forward		1,893,637.15	24,277,622.44	935,188.59	27,106,448.18	24,962,634.82	807,432.40	1,336,380.96

* And prior years.

† And prior years, transfer account.

‡ Transfer account prior to July 1.

\$9.84 transferred from Army pensions, pension ledger.

|| Transfer account.

¶ \$33.33 transferred from Army pensions, pension ledger.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1888, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations, July 1, 1888.	Appropriations for the fiscal year ending June 30, 1889.	Repayments during the fiscal year ending June 30, 1889.	Aggregate available during the fiscal year ending June 30, 1889.	Payments during the fiscal year ending June 30, 1889.	Amounts carried to the surplus fund June 30, 1889.	Balances of appropriations, June 30, 1889.
MILITARY ESTABLISHMENT—continued.								
Brought forward.....		\$1,893,037.15	\$24,277,622.44	\$935,188.59	\$27,106,448.18	\$24,962,634.82	\$807,432.40	\$1,336,389.96
National cemeteries.....	1888	2,217.39		628.80	2,846.19	1,570.03		1,276.16
Do.....	1889		100,000.00		100,000.00	99,435.24		564.76
Pay of superintendents of national cemeteries.....	1887	30.18			30.18		30.18	
Do.....	1888	41.66		37.33	78.99			78.99
Do.....	1889		60,720.00		60,720.00	60,386.49		333.51
Headstones for graves of soldiers.....		13,336.33	85,000.00		98,336.33	60,925.44		37,410.89
Burial of indigent soldiers.....			1,000.00		1,000.00	1,000.00		
Carson City Cemetery, Nevada.....		512.50			512.50			512.50
Fort Gratiot Cemetery, Michigan.....		110.75			110.75			110.75
Confederate cemeteries near Columbus, Ohio.....		253.46			253.46	178.00		75.46
Cemetery fence, Fort Winnebago, Wis.....				95.59	95.59			95.59
Soldiers' monument at Mound City, Kans.....			2,500.00		2,500.00	2,500.00		
Monuments or tablets at Gettysburg.....		14,900.00		7.60	14,907.60	1,000.00		13,907.60
Repairing roads at national cemeteries.....		10.00	16,000.00	81.83	16,091.83	15,139.50		952.33
Road from Antietam, Md., to the national cemetery.....			25,000.00		25,000.00	10,500.00		14,500.00
Road to the national cemetery near Pineville, La.....		11,000.00			11,000.00	11,000.00		
Road to the national cemetery at Chelmitte, La.....		95.00			95.00			95.00
Road from Baton Rouge, La., to the national cemetery.....		6,000.00			6,000.00			6,000.00
Road to the national cemetery, Baton Rouge, La.....			15,000.00		15,000.00	15,000.00		
Road from Marietta, Ga., to the national cemetery.....		5,000.00			5,000.00	5,000.00		
Road from Florence, S. C., to the national cemetery.....			15,000.00		15,000.00			15,000.00
Road from Chattanooga, Tenn., to the national cemetery.....		54.14			54.14			54.14
Road to the national cemetery at Knoxville, Tenn.....		29.33			29.33			29.33
Road to the national cemetery, Presidio of San Francisco Cal.....			10,000.00		10,000.00	10,000.00		
Road from Corinth, Miss., to the national cemetery.....		10,000.00			10,000.00	10,000.00		
Road from Natchez, Miss., to the national cemetery.....		6,106.29			6,106.29			6,106.29
Road from Vicksburg, Miss., to the national cemetery.....				.57	.57			.57
Road from Springfield, Mo., to the national cemetery.....		.09			.09			.09
Road from Fort Scott, Kans., to the national cemetery.....		941.97			941.97			941.97
Road from New Berne, N. C., to the national cemetery.....			20,000.00		20,000.00	15,500.00		4,500.00
Road to the signal station on Pike's Peak, Colorado.....			10,000.00		10,000.00			10,000.00
Survey of road from the Aqueduct Bridge to Mount Vernon.....			10,000.00		10,000.00	3,000.00		7,000.00
Army and Navy Hospital, Hot Springs, Ark., certified claims.....			74.51		74.51	74.51		
Army and Navy Hospital, Hot Springs, Ark.....			8,490.00	242.21	8,732.21	242.21		8,490.00
Maintenance of Army and Navy Hospital, Hot Springs, Ark.....	1887	8,905.32			8,905.32		8,905.32	

Do	1888			1.02	1.02			1.02
Do	1889		2,273.97	334.00	2,607.97	1,656.33		951.64
Construction and repair of hospitals	1887	1,874.32		1,579.45	3,453.77	1,580.64	1,873.13	
Do	1888	315.00		3,357.67	3,672.67	2,053.24		1,619.43
Do	1889		100,000.00	1,053.64	101,053.64	100,886.97		166.67
Construction of quarters for hospital stewards	1887	1,105.78			1,105.78		1,105.78	
Quarters for hospital stewards	1888	10.82		577.78	588.60	11.90		576.70
Do	1889		12,500.00	1,764.89	14,264.89	14,261.26		3.63
Medical and Hospital Department, certified claims			390.00		390.00	390.00		
Medical and Hospital Department	1886		61.60		61.60	61.60		
Do	1887	38,432.44			38,432.44	4.00	38,428.44	
Do	1888	75,044.46		296.56	75,941.02	40,025.00		35,916.02
Do	1889		200,000.00	203.52	200,203.52	188,478.20		11,725.32
Library, Surgeon-General's Office	1889		10,000.00		10,000.00	9,666.66		333.34
Army Medical Museum	1888	404.04			404.04	404.04		
Do	1889		5,000.00		5,000.00	5,000.00		
Artificial limbs	1886			4.84	4.84	4.81		
Artificial limbs, certified claims			125.00		125.00	125.00		
Artificial limbs	1886			2,966.56	2,966.56		2,966.56	
Do	1887	99,508.84		1,849.35	101,358.19	70.45	101,287.74	
Do	1888	29,708.98			29,708.98	132.73		29,576.25
Do	1889		200,000.00		200,000.00	195,275.00		4,725.00
Medical and surgical history		226.34			226.34			226.34
Appliances for disabled soldiers	1887	1,435.00		109.00	1,544.00		1,544.00	
Do	1888	1,500.00		130.70	1,630.70			1,630.70
Do	1889		2,000.00		2,000.00	1,500.00		500.00
Trusses for disabled soldiers			5,000.00		5,000.00	5,000.00		
Ordnance service	1887	24.47			24.47		24.47	
Do	1888			70.86	70.86	65.76		5.10
Do	1889		80,000.00	400.00	80,400.00	80,400.00		
Ordnance, ordnance stores and supplies	1886		17.00	431.69	448.69	17.00	431.69	
Ordnance material (proceeds of sales)		414,815.45	40,559.95	2,705.33	458,080.73	68,130.59		389,950.14
Powder and projectiles (proceeds of sales)		5,259.95	180.25		5,440.20			5,440.20
Ordnance stores:								
Preservation	1889		5,000.00		5,000.00	5,000.00		
Ammunition	1887	41.24		10.10	51.34		51.34	
Do	1888	19.20		193.26	212.46	172.00		40.46
Do	1889		150,000.00	707.70	150,707.70	150,695.57		12.13
Mounting guns, etc.	1887	343.92			343.92		343.92	
Repairs	1888			234.05	234.05	234.00		.05
Do	1889		1,137.00		1,137.00	147.60		990.00
Manufacturer, etc.	1887	82.90			82.90		82.90	
Do	1888	60.30		579.60	639.90	639.90		
Do	1889		100,000.00	466.40	100,466.40	100,466.40		
Equipments	1887	166.96			166.96		166.96	
Do	1888	81.49		288.92	370.41	9.61		360.80
Do	1889		100,000.00	2,759.10	102,759.10	102,749.55		9.55
Arming and equipping the militia, permanent		131,060.45	400,000.00	18.81	531,079.26	300,383.98	6,451.61	224,243.07
Carried forward		2,775,304.51	26,070,651.72	959,377.32	29,895,333.65	26,660,785.46	971,126.44	2,173,421.65

* And prior years.

† And prior years, transfer account.

REGISTER.

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BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1888, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations, July 1, 1888.	Appropriations for the fiscal year ending June 30, 1889.	Repayments during the fiscal year ending June 30, 1889.	Aggregate available during the fiscal year ending June 30, 1889.	Payments during the fiscal year ending June 30, 1889.	Amounts carried to the surplus fund June 30, 1889.	Balances of appropriations, June 30, 1889.
MILITARY ESTABLISHMENT—continued.								
Brought forward.....		\$2,775,304.51	\$26,070,651.72	\$959,377.32	\$29,805,333.55	\$26,660,785.46	\$971,126.44	\$2,173,421.65
Arming and equipping the militia, prior to July 1.....	1887	4,907.55		4,019.17	8,926.72	2,833.26		6,093.46
Ammunition for morning and evening gun.....	1889		30,600.00		30,600.00	1,344.62		29,255.38
Artillery targets.....	1889		5,000.00		5,000.00	5,000.00		
Sea-coast batteries for instruction of militia.....		1,539.93	6,993.49		8,533.42	8,533.42		
Armament of fortifications.....	1884	12,241.07			12,241.07	10,910.00		1,331.07
Do.....	1886		1,032.64		1,032.64	1,032.64		
Do.....	1887	35,398.06			35,398.06		35,398.06	
Do.....			2,855,000.00		2,855,000.00	177,072.82		2,679,927.18
Manufacture of arms at national armories.....	1887	51.00			51.00		51.00	
Manufacture of arms.....	1888	112.86		78.36	191.24			191.24
Do.....	1889		59,990.96	9.04	60,000.00	60,000.00		
Do.....			345,579.28	26,316.87	371,895.15	352,599.28		19,296.87
Manufacture or purchase of magazine guns.....		1,255.00			1,255.00			1,255.00
Powder depot, Dover, N. J.....			28,067.83		28,067.80	8,767.88		19,299.92
Board on fortifications or other defenses.....		28,470.77			28,470.77			28,470.77
Testing machine.....	1887	487.76			487.76		487.76	
Do.....	1888			686.34	686.34			686.34
Do.....	1889		10,000.00		10,000.00	10,000.00		
Proving ground, Sandy Hook, N. J.....	1889		2,000.00		2,000.00	2,000.00		
Machine guns.....	1887	4,246.57			4,246.57		4,246.57	
Pneumatic dynamite guns.....			400,000.00		400,000.00	100.00		399,900.00
Shooting galleries and ranges.....	1887	263.73			263.73	34.02	229.71	
Do.....	1888	60.96		291.40	352.36	200.30		152.06
Do.....	1889		10,000.00	674.40	10,674.40	10,613.77		60.63
Repairs of arsenals.....	1887	5.39			5.39		5.39	
Do.....	1888			12.82	12.82	10.69		2.13
Do.....	1889		50,000.00		50,000.00	50,000.00		
Kennebec Arsenal, Augusta, Me.....	1889		4,000.00		4,000.00	4,000.00		
Benicia Arsenal, Benicia, Cal.....			16,000.00		16,000.00	16,000.00		
Columbia Arsenal, Columbia, Tenn.....		200,000.00			200,000.00	2,400.00		197,600.00
Frankford Arsenal, Philadelphia, Pa.....	1887	438.83			438.83		438.83	
Rock Island Bridge, Rock Island, Ill.....			60,050.00		60,050.00	10,507.50		49,542.50
Do.....	1889		1,541.66		1,541.66	1,541.66		
Rock Island Arsenal, Rock Island, Ill.....			401,200.00		401,200.00	144,030.00		257,170.00
Springfield Arsenal, Springfield, Mass.....		75,000.00	25,000.00		100,000.00	100,000.00		
Watervliet Arsenal, West Troy, N. Y.....	1889		68,308.00		68,308.00	68,308.00		
Augusta Arsenal, Augusta, Ga.....			10,000.00		10,000.00	5,000.00		5,000.00
Military Academy.....								
Miscellaneous items and incidental expenses.....	1886			595.35	595.35		595.35	

Do.....	1887		314.20	314.20		314.20	
Do.....	1888		1,220.72	1,220.72	37.50		1,183.22
Do.....	1889	17,120.00		17,120.00	17,120.00		
Current and ordinary expenses.....	1886*		3,820.89	3,820.89		3,820.89	
Do.....	1887		5,148.52	5,148.52		5,148.52	
Do.....	1888		3,778.55	3,778.55	105.42		3,673.13
Do.....	1889	57,484.80		57,484.80	57,484.80		
Do.....	(1889)		600.00	600.00	600.00		
Do.....	(1890)						
Buildings and grounds.....	1886*		600.79	600.79		600.79	
Do.....	1887		583.52	583.52		583.52	
Do.....	1888		123.74	123.74			123.74
Do.....	1889	16,970.20		16,970.20	16,970.20		
Do.....	(1889)		10,500.00	10,500.00	6,300.00		4,200.00
Do.....	(1890)						
Academic building.....		62,000.00	513.20	62,513.20			62,513.20
New academic building.....			490,000.00	490,000.00			490,000.00
Gymnasium.....		34,000.00		34,000.00	148.73		33,851.27
New gymnasium.....			100,000.00	100,000.00			100,000.00
Army gun factory, Watervliet Arsenal, West Troy, N. Y.....			700,000.00	700,000.00	32,946.00		667,054.00
Sea-walls and embankments.....			117,000.00	117,000.00	28,009.16		88,990.84
Preservation and repair of fortifications.....	1887	6,638.17		6,638.17	6,638.17		
Do.....			100,000.00	101,246.45	59,636.12		41,610.33
Fort Brown, Tex.....		25,000.00		25,000.00			25,000.00
Contingencies of fortifications.....			77.33	77.33			
Contingencies of fortifications, certified claims.....			4,368.60	4,368.60	4,368.60		
Torpedoes for harbor defenses.....	1887	8,320.07		8,320.07		8,320.07	
Do.....			200,000.00	200,000.00	30,100.00		169,900.00
Engineer depot at Willets Point, N. Y.....	1886*		3.44	3.44	6.88		
Laboratory for enlisted men.....			6,500.00	6,500.00	3.44		
Repairs to sea-wall and wharf.....	1889		2,500.00	2,500.00	6,500.00		
Incidentals.....	1887	36.00		36.00	2,500.00		
Do.....	1889		5,000.00	5,000.00	36.00		36.00
Materials.....	1889		1,500.00	1,500.00	5,000.00		
Instruments.....	1887	60.56		60.56	1,500.00		
Do.....	1889		2,000.00	2,000.00	60.56		60.56
Library.....	1887		28.17	28.17	2,000.00		
Do.....	1888		72.94	72.94			28.17
Do.....	1889		500.00	500.00			72.94
Surveys and reconnaissances in military divisions and departments.....	1887	424.66		424.66	500.00		
Examinations and surveys on Pacific coast.....		3.68		3.68			
Surveys of northern and northwestern lakes.....	1887	26.50		26.50			3.68
Do.....	1888	725.00		725.00	26.50		
Do.....			2,000.00	2,000.00	522.32		202.68
Survey of boundary lines between Indian Territory and Texas.....		7,000.00	572.36	7,572.36	2,000.00		7,572.36
Survey for Hennepin Canal.....		633.66		633.66			633.66
Carried forward.....		3,284,652.31	32,295,139.92	1,010,088.56	36,589,880.79	27,992,693.11	1,031,946.43
							7,565,241.25

* And prior years.

BALANCES OF APPROPRIATIONS UNEXPENDED, JUNE 30, 1888, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations, July 1, 1888.	Appropriations for the fiscal year ending June 30, 1889.	Repayments during the fiscal year ending June 30, 1889.	Aggregate available during the fiscal year ending June 30, 1889.	Payments during the fiscal year ending June 30, 1889.	Amounts carried to the surplus fund June 30, 1889.	Balances of appropriations, June 30, 1889.
MILITARY ESTABLISHMENT—continued.								
Brought forward.....		\$3, 284, 652. 31	\$32, 295, 139. 92	\$1, 010, 088. 56	\$36, 589, 880. 79	\$27, 992, 693. 11	\$1, 031, 946. 43	\$7, 565, 241. 25
Surveys to connect Delaware and Chesapeake Bays.....		2, 803. 98			2, 803. 98			2, 803. 98
Survey of certain historic grounds, locations, and military works.....				2. 26	2. 26			2. 26
Surveys and maps of battle-fields.....			2, 000. 00		2, 000. 00	2, 000. 00		
Surveys for deep-water harbor, Gulf of Mexico.....			2, 000. 00		2, 000. 00	2, 000. 00		
Improvement of National Park, Island of Mackinac, Michigan.....		1, 973. 98			1, 973. 98	1, 000. 00		973. 98
Improvement of Yellowstone National Park.....			25, 000. 00		25, 000. 00	25, 000. 00		
Contingencies of the Army, certified claims.....			105. 00		105. 00	105. 00		
Contingencies of the Army.....	1886*		2, 314. 32		2, 314. 32	2, 314. 32		
Do.....	1886†			1, 350. 00	1, 350. 00	1, 350. 00		
Do.....	1887	2, 137. 45		1, 147. 50	3, 284. 95	2, 297. 00	987. 95	
Do.....	1888	2, 724. 64		1, 912. 42	4, 637. 06	3, 534. 10		1, 102. 96
Do.....	1889		15, 000. 00	45	15, 000. 45	14, 234. 55		765. 90
Expenses of recruiting.....	1886†			357. 62	357. 62	357. 62		
Do.....	1886*			290. 17	290. 17		290. 17	
Do.....	1887	21, 210. 81			21, 210. 81		21, 210. 81	
Do.....	1888	6, 037. 86		93. 58	6, 131. 44	5, 116. 30		1, 015. 14
Do.....	1889		113, 000. 00	32. 85	113, 032. 85	96, 300. 00		16, 732. 85
Expenses of recruiting, certified claims.....	1889		30. 78		30. 78	30. 78		
Expenses of commanding general's office.....	1889		1, 200. 00		1, 200. 00	1, 200. 00		
Contingencies of the Adjutant-General's Department.....	1887	38. 43			38. 43		38. 43	
Do.....	1888			1. 00	1. 00			1. 00
Do.....	1889		2, 000. 00		2, 000. 00	2, 000. 00		
Signal Service of the Army.....	1886*			1. 47	1. 47		1. 47	
Do.....	1887	6. 01			6. 01		6. 01	
Do.....	1888	32. 37			32. 37	10. 07		22. 30
Do.....	1889		5, 000. 00	84	5, 000. 84	4, 042. 81		958. 03
Signal Service:								
Pay.....	1886*			1, 959. 86	1, 959. 86		1, 959. 86	
Do.....	1887	23, 452. 08		2, 397. 79	25, 849. 87		25, 849. 87	
Do.....	1888	18, 680. 00		16. 87	18, 696. 87	10, 000. 00		8, 696. 87
Do.....	1889		193, 710. 03	12. 00	193, 722. 03	187, 000. 00		6, 722. 03
Subsistence, certified claims.....			14. 25		14. 25	14. 25		
Subsistence.....	1887	3, 841. 73			3, 841. 73		3, 841. 73	
Do.....	1888	3, 068. 00		1, 064. 25	4, 132. 25	18. 47		4, 113. 78
Do.....	1889		116, 375. 58		116, 375. 58	111, 309. 59		5, 065. 99
Regular supplies.....	1886	3, 146. 00			3, 146. 00		3, 146. 00	
Do.....	1887	648. 85	191. 20		840. 05	191. 20		648. 85

Do.	1888	2,094.78		1,587.22	3,682.00	610.50		3,065.50
Do.	1889		48,082.96	294.02	48,376.98	41,844.64		6,532.34
Incidental expenses	1886	1,152.65			1,152.65		1,152.65	
Do.	1887	466.34			466.34		466.34	
Do.	1888	422.00		153.69	575.69			575.69
Do.	1889		775.17		775.17	496.70		278.47
Transportation, certified claims			6.88		6.88	6.88		
Transportation	1886*			28.00	28.00	28.00		
Do.	1886†		7.01		7.01	7.01		
Do.	1887	144.47	255.92	144.52	544.91	313.82		231.09
Do.	1888	189.06		2,021.33	2,210.39	2,185.34		15.05
Do.	1889		22,150.00	6.90	22,156.90	16,473.51		5,683.39
Barracks and quarters.	1887	14.33			14.33			14.33
Do.	1888	124.67		2,449.90	2,574.57	8.00		2,566.57
Do.	1889		63,861.83		63,861.83	63,269.64		592.19
Medical Department, certified claims			50.00		50.00	50.00		
Do.	1887	324.47	248.03	8.85	581.35			581.35
Do.	1888	427.43		25.45	452.88	100.05		352.83
Do.	1889		2,700.00		2,700.00	2,515.34		184.66
Observation and report of storms	1886†		38.50	6,855.42	6,893.92	38.50	6,855.42	
Do.	1887	26,733.37		1,017.89	27,751.26	1,133.99	26,617.27	
Do.	1888	31,184.90		78.59	31,263.49	752.35		30,511.14
Do.	1889		238,200.00	366.12	238,566.12	180,500.12		58,066.00
Observations and explorations in the Arctic Seas		304.06			304.06	147.10		156.96
Expenses of military convicts.	1887	4,578.36			4,578.36		4,578.36	
Do.	1888	6,481.48			6,481.48	1,129.40		5,352.08
Do.	1889		7,500.00		7,500.00	2,783.29		4,716.71
Support of military prison at Fort Leavenworth, Kans.	1887	13,562.51			13,562.51		13,562.51	
Do.	1888	3,038.12		1,210.19	4,248.31			4,248.31
Do.	1889		95,300.00	5.00	95,305.00	85,687.00		9,618.00
Support of Bureau of Refugees, Freedmen, and Abandoned Lands.			40.00	44.00	84.00	40.00		44.00
Maintenance and repair of military telegraph lines	1884†	417.37			417.37		417.37	
Do.	1887	90.08		50.00	140.08		140.08	
Maintenance and repair of military telegraph lines, certified claims			13.82		13.82	13.82		
Establishing a signal station on island of Nantucket.		6.00			6.00			6.00
Establishing a signal station at Point Jupiter, Florida.		72.46		882.41	954.87	.60		954.27
Signal Service cable, Columbia River				90.50	90.50	10.00		80.50
Support of National Home for Disabled Volunteer Soldiers.	1889		2,088,944.62		2,088,944.62	2,088,944.62		
Branch Home for Disabled Volunteer Soldiers in Grant County, Ind.			200,000.00		200,000.00	50,000.00		150,000.00
State or Territorial homes for disabled soldiers and sailors			25,000.00		25,000.00	25,000.00		
Do.	1889		225,000.00		225,000.00	225,000.00		
Publication of Official Records of the War of the Rebellion.	1888	3,712.81			3,712.81	3,712.81		
Do.	1889		36,000.00		36,000.00	35,234.03		765.97
Carried forward		3,469,996.22	35,827,255.82	1,038,049.49	40,335,301.53	31,292,122.23	1,143,068.73	7,900,110.57

*And prior years, transfer account.

†And prior years.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1888, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations, July 1, 1888.	Appropriations for the fiscal year ending June 30, 1889.	Repayments during the fiscal year ending June 30, 1889.	Aggregate available during the fiscal year ending June 30, 1889.	Payments during the fiscal year ending June 30, 1889.	Amounts carried to the surplus fund June 30, 1889.	Balances of appropriations, June 30, 1889.
MILITARY ESTABLISHMENT—continued.								
Brought forward.....		\$3,469,996.22	\$35,827,255.82	\$1,038,049.49	\$40,335,301.53	\$31,292,122.23	\$1,143,068.73	\$7,900,110.57
Artillery school at Fortress Monroe, Va.....	1886*			22.88	22.88		22.88	
Do.....	1889		5,000.00	5,000.00	10,000.00	10,000.00		
Wharf at Fortress Monroe, Va.....		91,000.00	75,000.00		166,000.00	91,000.00		75,000.00
Building for cavalry and artillery school, Fort Riley, Kans.....			150,000.00		150,000.00	150,000.00		
Army depot building, St. Paul, Minn.....		.16			.16			.16
Military quarters at Fort Apache, Ariz.....		.70			.70			.70
Military posts.....		34,725.51	305,000.00	23,977.08	363,702.59	312,063.26		51,639.33
Military post near Newport, Ky., site.....		16,531.55			16,531.55	4,050.00		12,481.55
Military post near Newport, Ky., buildings.....		98,929.83			98,929.83	97,715.09		1,214.74
Military post for the protection of the Rio Grand frontier.....		.67			.67			.67
Military post at Fort McKinney, Wyo.....		206.00			206.00			206.00
Military post near northern boundary of Montana (Fort Assiniboine).....		.25			.25			.25
Military post near Denver, Colo.....		97,000.00	50,000.00		147,000.00	147,000.00		
Military post at Fort Niobrara, Nebr.....			30,000.00		30,000.00	30,000.00		
Military post near Fort Omaha, Nebr.....			200,000.00	20	200,000.20	77.73		199,922.47
Military post at Fort Robinson, Nebr.....			30,000.00		30,000.00	30,000.00		
Military post near Chicago, Ill.....			300,000.00		300,000.00	5,097.90		294,902.10
Fort Brady military post, Michigan.....		120,000.00			120,000.00	302.40		119,697.60
Fort Meade military reservation, Dakota.....			3,000.00		3,000.00			3,000.00
Claims of loyal citizens for supplies furnished during the rebellion.....		6,939.00			6,939.00			6,939.00
Extension of military reservation at Fort Thornburgh, Utah.....			3,437.00		3,437.00	3,437.00		
Claims for quartermaster's stores and commissary supplies, act July 4, 1864.....		2,367.73	155,102.11		157,469.84	154,888.24		2,581.60
Miscellaneous claims audited by the Third Auditor.....		2,269.75			2,269.75			2,269.75
Awards for quartermaster's stores taken by the Army in Tennessee.....		130.00			130.00			130.00
Capture of Jefferson Davis.....		2,089.38			2,089.38	293.00		1,796.38
Claims of officers and men of the Army for destruction of private property.....			12,871.90		12,871.90	12,871.90		
Reimbursing State and citizens of California for expenses in suppressing Modoc Indian hostilities.....		298.51			298.51			298.51
Pay, transportation, services, and supplies of Oregon and Washington volunteers, 1855 and 1856.....	1871*		5,373.64		5,373.64	5,373.64		
Pay, transportation, services, and supplies of Oregon and Washington volunteers, certified claims.....			1,530.08		1,530.08	1,530.08		

Services and supplies of Montana volunteers in Nez Percé Indian war.....		807.00		807.00	150.00		657.00
Rogue River Indian war of 1854, prior to July 1, 1886.....			374.25	374.25	374.25		
Rogue River Indian war of 1854, certified claims.....			47.18	47.18	47.18		
Refunding to States expenses incurred in raising volunteers.....			31,119.85	31,119.85	31,119.85		
Re-imbursing Massachusetts for protecting harbors and fortifications.....			114,951.45	114,951.45	114,951.45		
Re-imbursing Massachusetts for protecting harbors and fortifications, certified claims.....			94,934.16	94,934.16	94,934.16		
Re-imbursement to certain States and Territories expenses incurred in repelling invasions and suppressing Indian hostilities, act June 27, 1882.....			11,723.64	11,723.64	11,723.64		
Re-imbursement to certain States and Territories expenses incurred in repelling invasions and suppressing Indian hostilities, certified claims.....			38,132.98	38,132.98	38,132.98		
Re-imbursing Kentucky for expenses in suppressing the rebellion.....			39,156.60	39,156.60	39,156.60		
Preventing and suppressing Indian hostilities.....	1871*		101.29	101.29	101.29		
Traveling expenses of First Michigan Cavalry, certified claims.....			215.47	215.47	215.47		
Traveling expenses of First Michigan Cavalry prior to July 1.....	1885	202.90		202.90	202.90		
Do.....	1886		214.44	214.44	214.44		
Traveling expenses of California and Nevada volunteers prior to July 1.....	1886		413.63	413.63	413.63		
Traveling expenses of California and Nevada volunteers, certified claims.....			132.15	132.15	132.15		
Military stores for Montana militia.....			33,860.76	33,860.76			33,860.76
Purchase of Fort Brown Reservation, Tex.....		160,000.00					
Supplying arms and munitions to loyal citizens in revolted States.....	1871*		1,020.00	160,000.00		160,000.00	
Purchase of sites for sea-coast defenses.....		100.28		1,020.00			100.28
Purchase of drill-ground near San Antonio, Tex.....		345.00		100.28			345.00
Providing for the comfort of sick and disabled soldiers' certified claims.....		1.92		345.00			
Prevention of obstructive and injurious deposits within the harbor and adjacent waters of New York City.....			(f)	1.92			1.92
Remodeling old Produce Exchange building, New York City.....			85,000.00	85,000.00	85,000.00		
Purchase of old Produce Exchange building and site, New York City, certified claims.....			1,500.00	1,500.00	1,500.00		
Examination of claims of States and Territories under act June 27, 1882.....		5,000.00		1,875.62	6,875.62	1,000.00	5,875.62
Draft and substitute fund.....	1871*		33.72	33.72	33.72		
Horses and other property lost in the military service, certified claims.....		278.00	52,442.39	52,720.39	52,227.79		492.60
Carried forward.....		4,109,220.36	37,657,924.51	1,069,945.27	42,837,090.14	32,819,453.97	1,144,111.61
							8,873,524.56

*And prior years

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1888, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations, July 1, 1888.	Appropriations for the fiscal year ending June 30, 1889.	Repayments during the fiscal year ending June 30, 1889.	Aggregate available during the fiscal year ending June 30, 1889.	Payments during the fiscal year ending June 30, 1889.	Amounts carried to the surplus fund June 30, 1889.	Balances of appropriations, June 30, 1889.
MILITARY ESTABLISHMENT—continued.								
Brought forward		\$4, 109, 220. 36	\$37, 657, 924. 51	\$1, 069, 945. 27	\$42, 837, 090. 14	\$32, 819, 453. 97	\$1, 144, 111. 61	\$8, 873, 524. 56
Horses and other property lost in the military service prior to July 1	1885	10. 00		235. 00	245. 00	245. 00		
Do	1886		79, 140. 45		79, 140. 45	79, 140. 45		
Horses and other property lost in the military service			2, 179. 50		2, 179. 50	2, 179. 50		
Commutation of rations to prisoners of war in rebel States prior to July 1	1881	27. 50			27. 50	27. 50		
Commutation of rations to prisoners of war in rebel States and soldiers on furlough, certified claims.			15, 664. 12		15, 664. 12	15, 000. 00		664. 12
Commutation of rations to prisoners of war in rebel States and soldiers on furlough prior to July 1	1885	512. 44		2, 287. 51	2, 799. 95	2, 799. 95		
Do	1886		15, 723. 00		15, 723. 00	15, 723. 00		
Support of Soldiers' Home			557, 407. 14	2, 989. 67	560, 396. 81	560, 396. 81		
Soldiers' Home, permanent fund		1, 752, 016. 71	592, 427. 25		2, 344, 443. 96	185, 240. 00		2, 159, 203. 96
Soldiers' Home, interest account		12, 909. 72	55, 777. 52		68, 687. 24	53, 743. 62		14, 943. 62
Investigating the mining-debris question in California			10, 000. 00		10, 000. 00	5, 000. 00		5, 000. 00
Purchase of swords presented by Illinois and South Carolina to the late General James Shields			10, 000. 00		10, 000. 00			10, 000. 00
Keeping, supplying, and transporting prisoners of war, certified claims			143. 00		143. 00	143. 00		
Twenty per cent. additional compensation, certified claims			175. 23		175. 23	175. 23		
Bridge trains and equipage, certified claims			30. 00		30. 00	30. 00		
Removing sunken vessels or craft obstructing or endangering navigation			9, 515. 06	3, 007. 60	13, 122. 66	13, 122. 66		
Operating and care of canals and other works of navigation.			506, 677. 19	609. 60	507, 286. 79	507, 286. 79		
Construction of aids to guide water craft through bridge spans			100. 00		100. 00	100. 00		
Examinations, surveys, and contingencies of rivers and harbors		9, 057. 55	150, 000. 00	3, 400. 33	162, 457. 88	87, 878. 47		72, 579. 41
Improving harbors at—								
Belfast, Me		2, 756. 80			2, 756. 80			2, 756. 80
Camden, Me			5, 000. 00		5, 000. 00	200. 00		4, 800. 00
Portland, Me			40, 000. 00		40, 000. 00	31, 000. 00		9, 000. 00
Improving channel in Buck Cove, Portland, Me.		12, 792. 50	25, 000. 00		37, 792. 50	18, 292. 50		19, 500. 00
Improving harbors at—								
Rockland, Me		1, 064. 49	30, 000. 00		31, 064. 49	11, 064. 49		20, 000. 00
Rockport, Me.			10, 000. 00		10, 000. 00	200. 00		9, 800. 00

* And prior years.

† \$30,000 transferred to Treasury ledger.

Improving breakwater from Mount Desert to Porcupine Island, Maine.....		50,000.00	50,000.00	5,500.00	44,500.00
Improving breakwater at mouth of Saco River, Maine.....	30	12,500.00	12,500.30	4,500.80	8,000.00
Improving harbor at York, Me.....	985.50	10,000.00	10,985.50		10,985.50
Improving harbor of refuge at Little Harbor, New Hampshire.....	57.00	20,000.00	20,057.00	5,557.00	14,500.00
Improving harbors at—					
Portsmouth, N. H.....	385.50	15,000.00	15,385.50	3,885.50	11,500.00
Burlington, Vt.....	12,009.70	35,000.00	47,009.70	19,009.70	28,000.00
Improving breakwater at Gordon's Landing, Lake Champlain, Vermont.....	9,122.60	10,000.00	19,122.60	8,122.60	11,000.00
Improving channel between North and South Hero Islands, Lake Champlain, Vermont.....		10,000.00	10,000.00	5,000.00	5,000.00
Improving harbors at—					
Swanton, Vt.....	326.93		326.93		326.93
Boston, Mass.....	5,856.61	125,000.00	130,856.61	78,856.61	52,000.00
Gloucester Mass.....		10,000.00	10,000.00	10,000.00	
Hingham, Mass.....		5,000.00	5,000.00	3,100.00	1,900.00
Hyannis, Mass.....	5,000.00	10,000.00	15,000.00	1,700.00	13,300.00
Lynn, Mass.....		10,000.00	10,000.00	600.00	9,400.00
Manchester, Mass.....		2,500.00	2,500.00	200.00	2,300.00
Nantucket, Mass.....	5,000.00	20,000.00	25,000.00	7,000.00	18,000.00
New Bedford, Mass.....		10,000.00	10,000.00	1,800.00	8,200.00
Newburyport, Mass.....		25,000.00	25,000.00	9,200.00	15,800.00
Plymouth, Mass.....		6,000.00	6,000.00	700.00	5,300.00
Provincetown, Mass.....		7,000.00	7,000.00	4,000.00	3,000.00
Improving harbor of refuge, Sandy Bay, Cape Ann, Massachusetts.....	3,570.00	100,000.00	103,570.00	36,570.00	67,000.00
Improving harbors at—					
Scituate, Mass.....		5,000.00	5,000.00	100.00	4,900.00
Vineyard Haven, Mass.....		25,000.00	25,000.00	5,200.00	19,800.00
Wareham, Mass.....	7,000.00	4,000.00	11,000.00	800.00	10,200.00
Wellfleet, Mass.....		7,000.00	7,000.00	200.00	6,800.00
Winthrop, Mass.....		1,000.00	1,000.00		1,000.00
Block Island, R. I.....	7,914.00	15,000.00	22,914.00	10,514.00	12,400.00
Little Narragansett Bay, Rhode Island.....	143.04		143.04		143.04
Newport, R. I.....		12,000.00	12,000.00	2,200.00	9,800.00
Black Rock, Conn.....		10,000.00	10,000.00		10,000.00
Bridgeport, Conn.....	1,000.00	10,000.00	11,000.00	8,250.00	2,750.00
Clinton, Conn.....	252.73		252.73		252.73
Five Mile River, Connecticut.....		5,000.00	5,000.00	3,950.00	1,050.00
Milford, Conn.....	241.02	5,000.00	5,241.02	5,241.02	
New Haven, Conn.....		15,000.00	15,000.00	5,500.00	9,500.00
Improving breakwater at New Haven, Conn.....	6,000.00	75,000.00	81,000.00	31,000.00	50,000.00
Improving harbors at—					
Norwalk, Conn.....	453.10	28,000.00	28,453.10	16,933.10	11,500.00
Southport, Conn.....	79.60		79.60		79.60
Carried forward.....	5,965,765.70	40,482,883.97	1,083,074.98	47,531,724.65	34,705,652.77
					1,144,111.61
					11,681,960.27

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1888, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations, July 1, 1888.	Appropriations for the fiscal year ending June 30, 1889.	Repayments during the fiscal year ending June 30, 1889.	Aggregate available during the fiscal year ending June 30, 1889.	Payments during the fiscal year ending June 30, 1889.	Amounts carried to the surplus fund June 30, 1889.	Balances of appropriations, June 30, 1889.
MILITARY ESTABLISHMENT—continued.								
Brought forward		\$5,965,765.70	\$40,482,883.97	\$1,083,074.98	\$47,531,724.65	\$34,705,652.77	\$1,144,111.61	\$11,681,960.27
Stamford, Conn.			5,000.00		5,000.00	5,000.00		
Stonington, Conn.		400.00	8,000.00		8,400.00	5,550.00		2,850.00
Improving Arthur Kill between Staten Island and New Jersey, New York and New Jersey			10,000.00		10,000.00	1,500.00		8,500.00
Improving harbors at—								
Buffalo, N. Y.		806.22	225,000.00		225,806.22	75,806.22		150,000.00
Buttermilk Channel, New York			100,000.00	5,857.16	105,857.16	2,000.00		103,857.16
Canarsie Bay, New York		8,000.00	10,000.00	335.12	18,335.12	16,835.12		1,500.00
Charlotte, N. Y.		4,567.58	45,000.00		49,567.58	7,200.00		42,367.58
Dunkirk, N. Y.		1,533.41	15,000.00		16,533.41	1,500.00		15,033.41
Flushing Bay, New York		750.00	15,000.00		15,750.00			15,750.00
Improving Channel in Gowanus Bay, New York			60,000.00	63.31	60,063.31	15,063.31		45,000.00
Improving harbors at—								
Glen Cove, N. Y.			20,000.00		20,000.00	7,350.00		12,650.00
Greenport, N. Y.			5,000.00		5,000.00	4,150.00		850.00
Great Sodus Bay, New York		3,347.59	24,000.00		27,347.59	9,500.00		17,847.59
Little Sodus Bay, New York		4,808.08	16,000.00		20,808.08	10,500.00		10,308.08
Mamaroneck, N. Y.		220.55			220.55			220.55
New Rochelle, N. Y.		9,000.00			9,000.00			9,000.00
Echo Harbor, New Rochelle, N. Y.		3,043.97			3,043.97			3,043.97
New York, N. Y.		590,000.00	380,000.00	9,840.49	979,840.49	450,840.49		529,000.00
Oak Orchard, N. Y.		547.51	6,000.00		6,547.51	547.51		6,000.00
Ogdensburg, N. Y.			15,000.00		15,000.00	250.00		14,750.00
Olcott, N. Y.		1,661.30	5,000.00		6,661.30			6,661.30
Oswego, N. Y.		26,600.26	100,000.00		126,600.26	8,500.00		118,100.26
Plattsburgh, N. Y.			7,000.00		7,000.00	2,000.00		5,000.00
Port Chester, N. Y.			5,000.00		5,000.00	5,000.00		
Port Jefferson, N. Y.		324.76		50.00	374.76			374.76
Pultneyville, N. Y.		2.90			2.90			2.90
Rondout, N. Y.			5,000.00	151.22	5,151.22	151.22		5,000.00
Improving breakwater, Rouse's Point, Lake Champlain, New York		6,051.10	13,500.00		19,551.10	14,500.00		5,051.10
Improving harbors at—								
Sackett's Harbor, N. Y.			2,000.00		2,000.00	1,500.00		500.00
Saugerties, N. Y.			12,000.00	6,339.86	18,339.86	13,839.86		4,500.00
Sheepshead Bay, New York		5,000.00	5,000.00	117.56	10,117.56	3,617.56		6,500.00
Tonawanda Harbor and Niagara River, New York			100,000.00		100,000.00	20,300.00		79,700.00
Wilson, N. Y.		393.59	5,000.00		5,393.59	4,000.00		1,393.59

Improving channel between Staten Island and New Jersey, New York and New Jersey		15,000.00	810.60	15,810.60	2,310.60	13,500.00
Survey of harbor at Atlantic City, N. J.	1,491.40			1,491.40		1,491.40
Improving harbors at—						
Raritan Bay, New Jersey		25,000.00	1,007.72	26,007.72	1,007.72	25,000.00
Erie, Pennsylvania	72,042.62	23,000.00		95,042.62	20,000.00	75,042.62
Preservation of the peninsula of Presque Isle, Erie Harbor, Pa.		60,000.00		60,000.00	250.00	59,750.00
Improving harbor between Philadelphia, Pa., and Camden, N. J.		500,000.00		500,000.00		500,000.00
Improving ice-harbor at Marcus Hook, Pennsylvania		15,000.00		15,000.00	15,000.00	
Improving Delaware Breakwater, Delaware		100,000.00		100,000.00	55,000.00	45,000.00
Improving ice-harbor at New Castle, Del.		7,500.00		7,500.00		7,500.00
Improving ice-harbor at Reedy Island, Delaware	15,926.90			15,926.90		15,926.90
Improving harbors at—						
Wilmington, Del.		30,000.00		30,000.00	500.00	29,500.00
Annapolis, Md.	1,524.58			1,524.58		1,524.58
Baltimore, Md.		300,000.00		300,000.00	240,000.00	60,000.00
Bretton Bay, Leonardtown, Md.	100.00	3,000.00		3,100.00	2,600.00	500.00
Cambridge, Md.		5,000.00		5,000.00	5,000.00	
Entrance of St. Jerome's Creek, Maryland	1,011.40			1,011.40	200.00	811.40
Norfolk, Va.	109,052.00	60,000.00		169,052.00	155,052.00	14,000.00
Beaufort, N. C.		35,000.00		35,000.00	14,000.00	21,000.00
Edenton, N. C.	2,447.41			2,447.41		2,447.41
Improving water-way between Beaufort Harbor and New River, North Carolina	1,500.00	5,000.00		6,500.00	6,500.00	
Improving water-way between New Berne and Beaufort, N. C.	5,200.00	15,000.00		20,200.00	12,700.00	7,500.00
Improving harbors at—						
Charleston, S. C.	17,310.65	350,000.00		367,310.65	17,310.65	350,000.00
Georgetown, S. C.		7,500.00		7,500.00		
Winyaw Bay, South Carolina	14,000.00	100,000.00		114,000.00	3,000.00	111,000.00
Brunswick, Ga.	36.60	35,000.00		35,036.60	35,036.60	
Cumberland Sound, Georgia and Florida	443.07	112,500.00		112,943.07	78,900.00	34,043.07
Savannah, Ga.	249.92	180,000.00		180,249.92	176,499.92	3,750.00
Apalachicola Bay, Florida		20,000.00		20,000.00	500.00	19,500.00
Cedar Keys, Fla.		7,500.00		7,500.00	1,000.00	6,500.00
Key West, Fla.		25,000.00		25,000.00	7,000.00	18,000.00
Pensacola, Fla.		35,000.00		35,000.00	11,000.00	24,000.00
St. Augustine, Fla.		35,000.00		35,000.00	5,000.00	30,000.00
Tampa Bay, Florida		25,000.00		25,000.00	10,000.00	15,000.00
Mobile, Ala.		250,000.00		250,000.00	145,000.00	105,000.00
Biloxi Bay, Mississippi		18,500.00		18,500.00	5,000.00	13,500.00
Galveston, Tex.		500,000.00		500,000.00	220,000.00	280,000.00
Brazos Santiago, Tex.	29,849.50	25,000.00	3,150.50	58,000.00		58,000.00
Improving Aransas Pass and Bay, Texas.		100,000.00		100,000.00	60,000.00	40,000.00
Improving ship-channel in Galveston Bay, Texas	80,000.00	100,000.00		180,000.00	160,000.00	20,000.00
Improving Sabine Pass, Texas		250,000.00		250,000.00	172,000.00	78,000.00
Carried forward	6,985,010.57	45,075,883.97	1,110,798.52	53,171,693.06	37,037,521.55	14,990,059.90

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BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1888, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations, July 1, 1888.	Appropriations for the fiscal year ending June 30, 1889.	Repayments during the fiscal year ending June 30, 1889.	Aggregate available during the fiscal year ending June 30, 1889.	Payments during the fiscal year ending June 30, 1889.	Amounts carried to the surplus fund June 30, 1889.	Balances of appropriations, June 30, 1889.
MILITARY ESTABLISHMENT—continued.								
Brought forward.....		\$6,985,010.57	\$45,075,883.97	\$1,110,798.52	\$53,171,693.06	\$37,037,521.55	\$1,144,111.61	\$14,990,059.90
Improving harbors at—								
Ashtabula, Ohio.....			25,000.00		25,000.00	6,000.00		19,000.00
Black River, Ohio.....			10,000.00		10,000.00	9,000.00		1,000.00
Cleveland, Ohio.....		10,266.00	100,000.00		110,266.00	61,266.00		49,000.00
Fairport, Ohio.....			10,000.00		10,000.00	3,500.00		6,500.00
Huron, Ohio.....			6,000.00		6,000.00	6,000.00		
Improving ice-harbor at mouth of Muskingum River, Ohio.....			60,000.00		60,000.00	27,500.00		32,500.00
Improving harbors at—								
Port Clinton, Ohio.....			5,000.00		5,000.00	5,000.00		
Sandusky City, Ohio.....		1,944.10	40,000.00		41,944.10	16,944.10		25,000.00
Toledo, Ohio.....		35,022.70	155,000.00	5.88	190,028.53	49,000.00		141,028.53
Vermillion, Ohio.....			1,000.00		1,000.00			1,000.00
Michigan City, Ind.....		20,781.50	95,000.00		115,781.50	33,781.50		82,000.00
Calumet, Ill.....			20,400.00	3,000.00	23,400.00	19,300.00		4,100.00
Chicago, Ill.....		1,905.76	200,000.00	24.75	201,930.51	85,233.76		116,696.75
Waukegan, Ill.....			25,000.00		25,000.00	12,000.00		13,000.00
Improving ice-harbor at Dubuque, Iowa.....		4,000.00		503.99	4,503.99			4,503.99
Improving harbor at Au Sable, Mich.....		4,761.53			4,761.53	4,761.53		
Improving ice-harbor of refuge at Belle River, Michigan.....		47.10			47.10			47.10
Improving Black Lake, Michigan.....		1,474.20	5,000.00		6,474.20	6,474.20		
Improving mouth and harbor of Cedar River, Michigan.....		2,335.02			2,335.02			2,335.02
Improving harbors at—								
Charlevoix, Mich.....			12,500.00		12,500.00	4,500.00		8,000.00
Cheboygan, Mich.....		6,413.26	15,000.00		21,413.26			21,413.26
Eagle Harbor, Mich.....		2,486.33			2,486.33			2,486.33
Frankfort, Mich.....		3,000.00	8,000.00		11,000.00	6,000.00		5,000.00
Grand Haven, Mich.....		9,936.60	25,000.00		34,936.60	9,936.60		25,000.00
Improving harbor of refuge, Grand Marais, Michigan.....		12,173.22	50,000.00		62,173.22	31,650.00		30,523.22
Improving harbor of refuge, Lake Huron, Michigan.....		8,767.80	70,000.00		78,767.80	33,767.80		45,000.00
Steam launch or tug, harbor of refuge, Lake Huron, Michigan.....		4,098.86			4,098.86			4,098.86
Improving harbors at—								
Ludington, Mich.....		53,504.90	60,000.00		113,504.90	15,000.00		98,504.90
Manistee, Mich.....		6,444.10	10,000.00		16,444.10	6,444.10		10,000.00
Manistique, Mich.....		3,101.79			3,101.79			3,101.79
Marquette, Mich.....		8,857.00	25,000.00		33,857.00	1,700.00		32,157.00
Monroe, Mich.....			5,000.00		5,000.00	5,000.00		

Muskegon, Mich.....	935.50	45,000.00	45,935.50	6,935.50	39,000.00
Ontonagon, Mich.....	1,410.80	12,500.00	13,910.80	6,375.00	7,535.80
Pent Water, Mich.....	4,948.40	8,000.00	12,948.40	4,948.40	8,000.00
Improving harbor of refuge, Portage Lake, Michigan.....		10,000.00	10,000.00	3,000.00	7,000.00
Improving harbors at—					
St. Joseph, Mich.....		12,000.00	12,000.00	8,000.00	4,000.00
Saugatuck, Mich.....		5,000.00	5,000.00	2,000.00	3,000.00
South Haven, Mich.....		10,000.00	10,000.00	3,000.00	7,000.00
Thunder Bay, Michigan.....	4,425.07		4,425.07	4,425.07	
White River, Michigan.....		10,000.00	10,000.00	2,500.00	7,500.00
Ahnapee, Wis.....	15,236.89	5,000.00	20,236.89	17,236.89	3,000.00
Ashland, Wis.....	20,905.40	60,000.00	80,905.40	17,250.00	63,655.40
Green Bay, Wis.....		10,000.00	10,000.00	1,000.00	9,000.00
Kenosha, Wis.....	736.40	7,500.00	8,236.40	7,236.40	1,000.00
Kewaunee, Wis.....	165.60	10,000.00	10,165.60	7,165.60	3,000.00
Improving harbor of refuge on Lake Pepin, Wisconsin and Minnesota.....	3,961.30		3,961.30	3,961.30	
Improving harbors at—					
Manitowoc, Wis.....	337.43	8,000.00	8,337.43	8,337.43	
Menomonee, Wis.....	2,337.10	9,000.00	11,337.10	1,150.00	10,187.10
Improving harbor of refuge, Milwaukee Bay, Wisconsin.....	2,272.10	70,000.00	72,272.10	43,272.10	29,000.00
Improving harbors at—					
Milwaukee, Wis.....		10,000.00	10,000.00	9,000.00	1,000.00
Oconto, Wis.....	181.01	20,000.00	20,181.01	6,000.00	14,181.01
Pensaukee, Wis.....	4,059.92		4,059.92	4,059.92	
Port Washington, Wis.....	951.40	5,000.00	5,951.40	951.40	5,000.00
Racine, Wis.....	478.50	10,000.00	10,478.50	8,478.50	2,000.00
Sheboygan, Wis.....	192.02	15,000.00	15,192.02	7,192.02	8,000.00
Improving harbor of refuge at entrance of Sturgeon Bay Canal, Michigan.....	3,628.50		3,628.50	1,150.00	2,478.50
Improving Superior Bay and St. Louis Bay, Wisconsin.....	9,045.70	50,000.00	59,045.70	28,900.00	30,145.70
Examination of Sturgeon Bay and Lake Michigan Ship-Canals.....	3,091.87		3,091.87		3,091.87
Improving harbors at—					
Two Rivers, Wis.....		2,500.00	2,500.00	2,500.00	
Agate Bay, Minnesota.....	1,455.40	15,000.00	16,455.40	5,050.00	11,405.40
Duluth, Minn.....	3,269.60	80,000.00	83,269.60	52,925.00	30,344.60
Grand Marais, Minn.....	1,937.50	15,000.00	16,937.50	9,200.00	7,737.50
Humboldt Harbor and Bay, California.....	136,278.84	125,000.00	261,278.84	45,001.00	216,277.84
Oakland, Cal.....	2,828.00	350,000.00	352,828.00	100,000.00	252,828.00
San Francisco, Cal.....	3,828.57		3,828.57		3,828.57
Redwood, Cal.....		7,400.00	7,400.00	7,400.00	
San Diego, Cal.....		1,000.00	1,000.00	1,000.00	
Breakwater and harbor of refuge between Straits of Fuca and San Francisco, Cal.....	141,373.08		141,373.08		141,373.08
Survey of San Francisco Harbor, San Pablo and Suisun Bays, Straits of Carquinez, and mouths of San Joaquin and Sacramento Rivers.....	1,457.00		1,457.00	457.00	1,000.00
Improving harbor at San Louis Obispo, Cal.....		25,000.00	25,000.00	25,000.00	
Improving harbor at Wilmington, Cal.....	32,686.10	90,000.00	122,686.10		122,686.10
Carried forward.....	7,590,747.34	47,226,683.97	1,114,833.09	55,931,764.40	37,955,279.75
				1,144,111.61	10,832,373.04

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1888, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations, July 1, 1888.	Appropriations for the fiscal year ending June 30, 1889.	Repayment during the fiscal year ending June 30, 1889.	Aggregate available during the fiscal year ending June 30, 1889.	Payments during the fiscal year ending June 30, 1889.	Amounts carried to the surplus fund June 30, 1889.	Balances of appropriations, June 30, 1889.
MILITARY ESTABLISHMENT—continued.								
Brought forward.....		\$7,590,747.34	\$47,226,683.97	\$1,114,333.09	\$55,931,764.40	\$37,955,79.75	\$1,144,111.61	\$16,832,373.04
Improving entrance to Coos Bay and Harbor, Oregon.....		28,716.30	50,000.00		78,716.30	15,008.31		63,707.99
Improving Tillamook Bay and Bar, Oregon.....			5,200.00		5,200.00	1,000.00		4,200.00
Improving Yaquina Bay, Oregon.....			150,000.00	2.41	150,002.41	115,021.28		34,981.13
Improving Bagaduce River, Maine.....			3,000.00		3,000.00	200.00		2,800.00
Improving Moose-a-Bec Bar, at Jonesport, Me.....		6,360.66	15,000.00		21,360.66			21,360.66
Improving Kennebec River, Maine.....			75,000.00		75,000.00	5,800.00		69,200.00
Improving Lubec Channel, Maine.....			20,000.00		20,000.00	500.00		19,500.00
Improving Narragausus River, Maine.....			10,000.00		10,000.00	3,000.00		7,000.00
Improving Penobscot River, Maine.....		9,535.50	50,000.00		59,535.50	10,535.50		49,000.00
Improving Saco River, Maine.....			10,000.00		10,000.00	3,000.00		7,000.00
Improving Bellamy River, New Hampshire.....			10,000.00		10,000.00	5,200.00		4,800.00
Improving Cocheco River, New Hampshire.....		215.75	9,000.00		9,215.75	9,215.75		
Improving Lamprey River, New Hampshire.....		19.42			19.42			19.42
Improving Otter Creek, Vermont.....		648.34	2,500.00		3,148.34	100.00		3,048.34
Improving Ipswich River, Massachusetts.....			2,500.00		2,500.00	100.00		2,400.00
Improving Powow River, Massachusetts.....			3,000.00		3,000.00			3,000.00
Improving Pawcatuck River, Rhode Island.....		2,000.00	10,000.00		12,000.00	3,400.00		8,600.00
Improving Pawtucket River, Rhode Island.....			35,000.00		35,000.00	4,300.00		30,700.00
Improving Providence River and Narragansett Bay, Rhode Island.....		700.00	40,000.00		40,700.00	6,000.00		34,700.00
Removing Green Jacket Shoal, Providence River, Rhode Island.....		750.00	28,000.00		28,750.00	4,450.00		24,300.00
Hartford and New York Transportation Company, removing obstructions in Connecticut River.....			2,606.80		2,606.80			2,606.80
Improving Connecticut River, Connecticut.....		12,366.70	10,000.00		22,366.70	16,866.70		5,500.00
Improving Connecticut River between Hartford and Holyoke.....		8,961.30			8,961.30			8,961.30
Improving Housatonic River, Connecticut.....		1,469.90	35,000.00		36,469.90	4,469.90		32,000.00
Improving Thames River, Connecticut.....		7,000.00	50,000.00		57,000.00	31,000.00		26,000.00
Improving East Chester Creek, New York.....		6,057.00	5,000.00		11,057.00	4,100.00		6,957.00
Removing obstructions in East River and Hell Gate, New York.....		15,000.00	250,000.00	1,081.16	266,081.16	83,681.16		183,000.00
Improving Grass River at Massena, N. Y.....		2,948.60			2,948.60	2,948.60		
Improving Harlem River, New York.....		350,000.00	70,000.00	2,481.66	422,481.66	132,481.66		290,000.00
Improving Hudson River, New York.....		17,090.90	75,000.00	4,357.38	96,448.28	2,448.28		94,000.00
Improving Narrows at Lake Champlain, New York and Vermont.....		3,914.00	15,000.00		18,914.00	8,914.00		10,000.00
Improving Newtown Creek, New York.....		70.45	25,000.00	1,472.38	26,542.83	6,542.83		20,000.00
Improving Niagara River, New York.....		587.52			587.52			587.52

Improving Sumpawamus Inlet, New York.....	71.88			71.88	71.88		
Improving Ticonderoga River, New York.....		2,500.00		2,500.00	2,500.00		
Improving Manasquan River, New Jersey.....	1,000.00			1,000.00			1,000.00
Improving Mantua Creek, New Jersey.....	3,000.00			3,000.00	100.00		2,900.00
Improving Maurice River, New Jersey.....		10,000.00		10,060.00	500.00		9,500.00
Improving Passaic River, New Jersey.....	4,987.96	35,000.00		39,987.96	16,800.00		23,187.96
Improving Raccoon River, New Jersey.....	2,242.77			2,242.77			2,242.77
Improving Rancocas River, New Jersey.....	100.09			100.09			100.09
Improving Raritan River, New Jersey.....	13,646.80	50,000.00		63,646.80	36,000.00		27,646.80
Improving Salem River, New Jersey.....	1,490.66			1,490.66			1,490.66
Improving Shrewsbury River, New Jersey.....	3,183.00	10,000.00		13,183.00	10,000.00		3,183.00
Improving South River, New Jersey.....		5,000.00		5,000.00	2,800.00		2,200.00
Improving Woodbury Creek, New Jersey.....	4,549.69			4,549.69			4,549.69
Survey of Delaware River between Philadelphia, Pa., and Camden, N. J.....	4,000.00			4,000.00			4,000.00
Improving Delaware River, Pennsylvania and New Jersey.....	52,355.00	250,000.00		302,355.00	157,355.00		145,000.00
Improving Allegheny River, Pennsylvania.....		25,000.00		25,000.00	8,000.00		17,000.00
Dam at Herr's Island, Allegheny River, near Pitts- burgh, Pa.....	36,340.90	35,000.00		71,340.90	1,500.00		69,840.90
Improving Frankford Creek, Pennsylvania.....	264.50			264.50			264.50
Improving Schuylkill River, Pennsylvania.....		25,000.00		25,000.00	25,000.00		
Improving Broad Creek, Delaware.....		5,000.00		5,000.00	500.00		4,500.00
Improving Broadkill River, Delaware.....		10,000.00		10,000.00	500.00		9,500.00
Improving Duck Creek, Delaware.....		10,000.00		10,000.00	10,000.00		
Improving Mispillion Creek, Delaware.....		3,500.00		3,500.00	3,500.00		
Improving St. Jones River, Delaware.....		15,000.00		15,000.00	500.00		14,500.00
Improving Chester River, Maryland.....	2,958.54			2,958.54			2,958.54
Improving Choptank River, Maryland.....		7,500.00		7,500.00	500.00		7,000.00
Improving Corsica Creek, Maryland.....		10,000.00		10,000.00	5,000.00		5,000.00
Improving Fairlee Creek, Maryland.....		5,000.00		5,000.00	3,000.00		2,000.00
Improving Patuxent River, Maryland.....		5,000.00		5,000.00	300.00		4,700.00
Improving Susquehanna River, near Havre de Grace, Md.....		10,000.00		10,000.00	500.00		9,500.00
Improving water-passage between Deal's Island and the mainland, Maryland.....	4,669.91			4,669.91			4,669.91
Improving water-way from Chincoteague Bay to In- dian River Bay, Virginia, Maryland, and Delaware.....	17,922.60	50,000.00		67,922.60	17,922.60		50,000.00
Improving Wicomico River, Maryland.....	1,372.80			1,372.80	556.00		816.80
Improving Potomac River.....	13,000.00	300,000.00		313,000.00	183,000.00		130,000.00
Improving Potomac River at Mount Vernon, Va.....		6,000.00		6,000.00	5,500.00		500.00
Improving Appomattox River, Virginia.....		15,000.00		15,000.00	9,700.00		5,300.00
Improving Chickahominy River, Virginia.....		2,500.00		2,500.00	2,300.00		200.00
Improving James River, Virginia.....		225,000.00		225,000.00	175,000.00		50,000.00
Improving Mattaponi River, Virginia.....		3,000.00		3,000.00	2,500.00		500.00
Improving Nansemond River, Virginia.....		10,000.00		10,000.00	4,000.00		6,000.00
Improving Nomini Creek, Virginia.....		5,000.00		5,000.00	4,500.00		500.00
Improving Pamunky River, Virginia.....		3,000.00		3,000.00	300.00		2,700.00
Improving Rappahannock River, Virginia.....	231.20	15,000.00		15,231.20	3,231.20		12,000.00
Improving Staunton River, Virginia.....	565.60	5,000.00		5,565.60	3,265.60		2,300.00
Carried forward.....	8,233,113.58	49,460,490.77	1,123,728.08	58,817,332.43	39,131,666.00	1,144,111.61	18,541,554.82

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1888, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriation, July 1, 1888.	Appropriations for the fiscal year ending June 30, 1889.	Repayments during the fiscal year ending June 30, 1889.	Aggregate available during the fiscal year ending June 30, 1889.	Payments during the fiscal year ending June 30, 1889.	Amounts carried to the surplus fund June 30, 1889.	Balances of appropriations, June 30, 1889.
MILITARY ESTABLISHMENT—continued.								
Brought forward.....		\$8,233,113.58	\$49,460,490.77	\$1,123,728.08	\$58,817,332.43	\$39,131,666.00	\$1,144,111.61	\$18,541,554.82
Improving York River, Virginia.....		3,014.08	30,000.00		33,014.08	30,514.08		2,500.00
Improving New River, Virginia and West Virginia.....		10,147.29			10,147.29	7,147.29		3,000.00
Improving Gauley River, West Virginia.....			3,000.00		3,000.00	3,000.00		
Improving Buckhannon River, West Virginia.....			1,500.00		1,500.00	1,500.00		
Improving Elk River, West Virginia.....		1,500.00	3,000.00		4,500.00	4,500.00		
Improving Great Kanawha River, West Virginia.....			350,000.00		350,000.00	60,000.00		290,000.00
Improving Great Kanawha River, payment to Charles McCafferty.....		30,370.15			30,370.15	30,370.15		
Improving Guyandotte River, West Virginia.....			2,000.00		2,000.00	1,000.00		1,000.00
Improving Little Kanawha River, West Virginia.....			25,000.00		25,000.00	15,000.00		10,000.00
Improving Monongahela River, West Virginia.....			35,000.00		35,000.00	10,000.00		25,000.00
Improving Shenandoah River, West Virginia.....		16,083.40			16,083.40			16,083.40
Purchase of upper lock and dam, Monongahela River, between Pittsburgh, Pa., and Morgantown, W. Va.			161,733.13		161,733.13			161,733.13
Costs of condemnation of upper lock and dam, Monongahela River, between Pittsburgh, Pa., and Morgantown, W. Va.			5,000.00		5,000.00			5,000.00
Improving Monongahela River, West Virginia and Pennsylvania.....		46,287.10			46,287.10	3,500.00		42,787.10
Improving Big Sandy River, West Virginia and Kentucky.....		2,461.30	31,500.00		33,961.30	17,461.30		16,500.00
Improving North Landing River, Virginia and North Carolina.....		3,629.69			3,629.69			3,629.69
Improving Cape Fear River, North Carolina.....		3,700.00	257,000.00		260,700.00	56,700.00		204,000.00
Improving Contentin Creek, North Carolina.....			5,000.00		5,000.00	4,000.00		1,000.00
Improving Currituck Sound and North River Bar, North Carolina.....			7,500.00		7,500.00	750.00		6,750.00
Improving Lumber River, North Carolina.....			5,000.00		5,000.00	2,000.00		3,000.00
Improving Meherrin River, North Carolina.....		415.47			415.47			415.47
Improving Neuse River, North Carolina.....		4,442.80	15,000.00		19,442.80	5,439.80		14,003.00
Improving New River, North Carolina.....			3,000.00		3,000.00			3,000.00
Improving Pamlico and Tar Rivers, North Carolina.....			10,000.00		10,000.00	8,000.00		2,000.00
Improving Roanoke River, North Carolina.....		1,409.70			1,409.70	1,409.70		
Improving Roanoke River, North Carolina and Virginia.....			40,000.00		40,000.00	10,000.00		30,000.00
Improving Trent River, North Carolina.....		213.50	5,000.00		5,213.50	5,200.00		13.50
Improving Yadkin River, North Carolina.....		1,000.00	10,000.00		11,000.00	6,500.00		4,500.00
Improving Ashley River, South Carolina.....		1,005.37			1,005.37	50.00		955.37
Improving Congaree River, South Carolina.....			7,500.00		7,500.00	1,500.00		6,000.00
Improving Clark Creek, South Carolina.....			2,500.00		2,500.00	2,500.00		

Improving Edisto River, South Carolina		5,000.00		5,000.00	3,000.00	2,000.00
Improving Great Pee Dee River, South Carolina		20,000.00		20,000.00	9,000.00	11,000.00
Improving Little Pee Dee River, South Carolina		5,000.00		5,000.00	5,000.00	
Improving Mingo Creek, South Carolina		5,000.00		5,000.00	5,000.00	
Improving Salkahatchie River, South Carolina		3,000.00		3,000.00	2,000.00	1,000.00
Improving Santee River, South Carolina	3,432.80	24,000.00	1,567.20	29,000.00	4,500.00	24,500.00
Improving Waccamaw River, North Carolina and South Carolina		15,000.00		15,000.00	10,000.00	5,000.00
Improving Wappoo Cut, South Carolina		5,000.00		5,000.00	3,350.00	1,650.00
Improving Wateree River, South Carolina	700.00	12,000.00		12,700.00	2,700.00	10,000.00
Improving Altamaha River, Georgia	2,967.50	10,000.00		12,967.50	10,978.60	1,988.90
Improving Chattahoochee River, Georgia and Alabama	1,922.60	20,000.00		21,922.60	14,922.60	7,000.00
Improving Coosa River, Georgia and Alabama	1,892.50	60,000.00		61,892.50	26,892.50	35,000.00
Improving Flint River, Georgia	1,939.80	20,000.00		21,939.80	18,939.80	3,000.00
Improving Jekyl Creek, Georgia		5,000.00		5,000.00	5,000.00	
Improving Ocmulgee River, Georgia		15,000.00		15,000.00	5,500.00	9,500.00
Improving Oconee River, Georgia		12,500.00	.25	12,500.25	3,000.00	9,500.25
Improving Ostenaula and Coosawatee Rivers, Georgia			499.39	499.39		499.39
Improving Romley Marsh, Georgia	212.20	4,633.77	4,633.77	9,479.74	9,367.54	112.20
Improving St. Augustine's Creek, Georgia	3,417.66			3,417.66		3,417.66
Improving Savannah River, Georgia	749.44	21,000.00		21,749.44	11,115.20	10,634.24
Improving Apalachicola River, Florida		2,000.00		2,000.00	1,000.00	1,000.00
Improving Caloosabatchee River, Florida		10,000.00		10,000.00	3,500.00	6,500.00
Improving Choctawhatchee River, Florida and Alabama	974.20	10,000.00		10,974.20	8,974.20	2,000.00
Improving Escambia and Conecuh Rivers, Florida and Alabama	2,937.00	10,000.00		12,937.00	5,937.00	7,000.00
Improving inside passage between Fernandina and St. John's, Fla.	4,434.45			4,434.45		4,434.45
Improving La Grange Bayou, Florida	1,000.00	3,000.00	1,039.20	5,039.20	200.00	4,839.20
Improving Monatee River, Florida		5,000.00		5,000.00		5,000.00
Improving St. John's River, Florida	5,900.00	175,000.00	30.05	180,930.05	57,000.00	123,930.05
Improving Suwanee River, Florida		15,000.00		15,000.00	15,000.00	
Improving Volusia Bar, Florida		500.00		500.00	500.00	
Improving Withlacoochee River, Florida		5,000.00		5,000.00	2,000.00	3,000.00
Improving Alabama River, Alabama	1,457.00	20,000.00		21,457.00	9,457.00	12,000.00
Improving Black Warrior River, Alabama	74,811.40	100,000.00		174,811.40	120,000.00	54,811.40
Improving Cahawba River, Alabama	7,000.00			7,000.00		7,000.00
Improving Tallapoosa River, Alabama	978.50	7,500.00		8,478.50	4,978.50	3,500.00
Improving Warrior and Tombigbee Rivers, Alabama and Mississippi		34,500.00		34,500.00	13,500.00	21,000.00
Improving Big Black River, Mississippi	5,000.00			5,000.00		5,000.00
Improving Big Sunflower River, Mississippi		5,000.00		5,000.00	4,000.00	1,000.00
Improving Noxubee River, Mississippi		5,000.00		5,000.00	5,000.00	
Improving Pascagoula River, Mississippi		27,000.00		27,000.00	5,000.00	22,000.00
Improving Pearl River, Mississippi		22,500.00		22,500.00	14,000.00	8,500.00
Improving Steel's Bayou, Mississippi	300.00	2,500.00		2,800.00	2,800.00	
Improving Tallahatchee River, Mississippi		5,000.00		5,000.00	3,500.00	1,500.00
Improving Tchula Lake, Mississippi		3,000.00		3,000.00	3,000.00	
Improving Yazoo River, Mississippi	988.57	32,000.00		32,988.57	27,488.57	5,500.00
Improving Amite River, Louisiana	333.33	5,000.00		5,333.33	5,333.33	
Carried forward	8,482,162.38	51,242,357.67	1,131,497.94	60,856,017.99	39,882,163.16	1,144,111.61
						19,829,743.22

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1888, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations, July 1, 1888.	Appropriations for the fiscal year ending June 30, 1889.	Repayments during the fiscal year ending June 30, 1889.	Aggregate available during the fiscal year ending June 30, 1889.	Payments during the fiscal year ending June 30, 1889.	Amounts carried to the surplus fund June 30, 1889.	Balances of appropriations, June 30, 1889.
MILITARY ESTABLISHMENT—continued.								
Brought forward		\$8,482,162.38	\$51,242,357.67	\$1,131,497.94	\$60,856,017.99	\$39,882,163.16	\$1,144,111.61	\$19,829,743.22
Improving Bayou D'Arbonne, Louisiana		2,000.00	2,000.00		2,000.00	1,000.00		1,000.00
Improving Bayou Bartholomew, Louisiana and Arkansas			5,000.00		5,000.00	1,000.00		4,000.00
Improving Bayou Black, Louisiana		319.31			319.31			319.31
Improving Bayou Boeuf, Louisiana			6,000.00		6,000.00	6,000.00		
Improving Bayou Courtableau, Louisiana			5,000.00		5,000.00	2,500.00		2,500.00
Improving Bayou La Fourche, Louisiana		79.61	50,000.00		50,079.61	4,618.56		45,461.05
Improving Bayou Teche, Louisiana		582.08			582.08	120.00		462.08
Improving Bayous Rondeway and Vidal, Louisiana			1,000.00		1,000.00	1,000.00		
Improving Calcasieu River and Pass, Louisiana		3,120.51	10,000.00		13,120.51	3,120.51		10,000.00
Connecting Bayou Teche with Grand Lake, Louisiana		22,100.05			22,100.05			22,100.05
Improving Bayou Plaquemine, Louisiana			100,000.00		100,000.00	11,000.00		89,000.00
Improving Bayou Terrebonne, Louisiana			3,000.00		3,000.00			3,000.00
Improving Little River, Louisiana			2,500.00		2,500.00	2,500.00		
Improving Red River, Louisiana and Arkansas		1,405.40	100,000.00		101,405.40	42,905.40		58,500.00
Improving Tensas River, Louisiana			5,000.00		5,000.00	5,000.00		
Improving Tickfaw River, Louisiana			1,000.00		1,000.00	1,000.00		
Improving Buffalo Bayou, Texas			25,000.00		25,000.00	25,000.00		
Improving mouth of Brazos River, Texas		9,926.90		6,724.67	16,651.57			16,651.57
Improving Neches River, Texas		11,667.84			11,667.84	7,500.00		4,167.84
Improving Pass Cavallo, Texas		27,500.00		7,949.78	35,449.78			35,449.78
Protection of river bank at Port Brown, Tex		1,000.00			1,000.00	1,000.00		
Improving Sabine River, Texas		4,546.56			4,546.56	4,546.56		
Improving Trinity River, Texas			12,500.00		12,500.00	500.00		12,000.00
Improving Arkansas River, Arkansas		7,146.90	150,000.00		157,146.90	39,146.90		118,000.00
Removing the obstructions in the Arkansas River, Arkansas and Kansas		187.10	25,000.00		25,187.10	15,187.10		10,000.00
Improving Black River, Arkansas and Missouri			5,000.00		5,000.00	4,000.00		1,000.00
Improving Cache River, Arkansas			7,000.00		7,000.00	5,000.00		2,000.00
Improving Little Red River, Arkansas		2,387.10	5,400.00		7,787.10	6,700.00		1,087.10
Improving Ouachita River, Arkansas			9,000.00		9,000.00	500.00		8,500.00
Improving Ouachita River, Arkansas and Louisiana			20,000.00		20,000.00	7,500.00		12,500.00
Improving Petit Jean River, Arkansas			2,500.00		2,500.00	300.00		2,200.00
Improving Red River above Fulton, Ark			3,000.00		3,000.00	3,000.00		
Improving St. Francis River, Arkansas			4,000.00		4,000.00	2,000.00		2,000.00
Improving Saline River, Arkansas .....		.55			.55			.55
Improving White River above Buffalo Shoals, Arkansas .....		.60			.60			.60
Improving White River, Arkansas		1,700.00	25,000.00		26,700.00	11,200.00		15,500.00
Improving Duck River, Tennessee				35.72	35.72			35.72
Improving Big Hatchee River, Tennessee			5,000.00		5,000.00	2,500.00		2,500.00

Improving Caney Fork River, Tennessee.....		2,500.00		2,500.00	1,000.00	1,500.00
Improving Clinch River, Tennessee.....		5,000.00		5,000.00	5,000.00	
Improving Cumberland River above mouth of the Jellico, Kentucky.....	5,000.00			5,000.00		5,000.00
Improving Cumberland River above Nashville, Tenn.....	70,000.00	200,000.00		270,000.00	25,000.00	245,000.00
Improving Cumberland River below Nashville, Tenn.....		10,000.00		10,000.00	2,500.00	7,500.00
Improving Forked Deer River, Tennessee.....		9,500.00		9,500.00	9,500.00	
Improving French Broad River, Tennessee.....		10,000.00		10,000.00	8,000.00	2,000.00
Improving Hiwassee River, Tennessee.....		1,000.00		1,000.00		1,000.00
Improving Red River, Tennessee.....			23.68	23.68		23.68
Improving Tennessee River above Chattanooga, Tenn.....		15,000.00		15,000.00	6,000.00	9,000.00
Improving Tennessee River below Chattanooga, Tenn.....		250,000.00		250,000.00	100,000.00	150,000.00
Purchase of the Green and Barren River improvements, Kentucky.....		135,000.00		135,000.00	135,000.00	
Improving Licking River, Kentucky.....		3,000.00		3,000.00	1,500.00	1,500.00
Improving Tradewater River, Kentucky.....		6,000.00		6,000.00	2,000.00	4,000.00
Improving Kentucky River, Kentucky.....	99,624.90	180,000.00	505.00	280,129.90	140,000.00	140,129.90
Improving Muskingum River, Ohio.....		102,000.00		102,000.00	6,000.00	96,000.00
Survey of the Ohio River below Pittsburgh.....		10,000.00		10,000.00	2,000.00	8,000.00
Improving the Ohio River, Ohio.....	63,658.84	380,000.00		443,658.84	129,000.00	314,658.84
Improving Falls of the Ohio River at Louisville, Ky.....	153,192.80	165,000.00		318,192.80	71,192.80	247,000.00
Improving Rocky River, Ohio.....	119.31			119.31		119.31
Improving Sandusky River, Ohio.....	628.47			628.47		628.47
Improving White River, Indiana.....	1,278.50	5,000.00		6,278.50	1,278.50	5,000.00
Improving Wabash River, Indiana and Illinois.....	19,246.30	65,000.00		84,246.30	57,746.30	26,500.00
Improving Calumet River, Illinois and Indiana.....	18,175.39	50,000.00	22.50	68,197.80	21,000.00	47,197.80
Improving Calumet River, Illinois.....	50,000.00			50,000.00		50,000.00
Improving Illinois River, Illinois.....	7,207.60	200,000.00	33.75	207,241.35	120,415.20	86,826.15
Examination of Illinois and Michigan and Hennepin Canals, Illinois.....	14,497.44			14,497.44	5,100.00	9,397.44
Mississippi River Commission.....	1888* 57.80	25,000.00		25,057.80	25,000.00	57.80
Do.....	1889	35,000.00		35,000.00	31,500.00	-3,500.00
Do.....	3,446.15			3,446.15	3,446.15	
Survey of the Mississippi River.....	446.20	75,000.00		75,446.20	36,446.20	39,000.00
Improving the Mississippi River.....	318,957.72	2,845,000.00	3,446.15	3,167,403.87	1,613,723.98	1,553,679.89
Removing obstructions in the Mississippi River.....	3,440.49	100,000.00		103,440.49	73,440.49	30,000.00
Reservoirs at headwaters of the Mississippi River.....	24,856.15	12,000.00		36,856.15	15,400.00	21,456.15
Operating snag and dredge boats on Upper Mississippi River.....		25,000.00		25,000.00	25,000.00	
Improving Mississippi River from St. Paul to Des Moines Rapids, Minnesota, Iowa, Missouri, Illinois, and Wis- consin.....	51,645.50		395.17	52,040.67	49,792.27	2,248.40
Improving Mississippi River from Des Moines Rapids to mouth of Illinois River, Illinois and Missouri.....		200,000.00		200,000.00	121,000.00	79,000.00
Improving Des Moines Rapids, Mississippi River, Iowa and Illinois.....	25,000.00	35,000.00		60,000.00	31,000.00	29,000.00
Dry-dock at Des Moines Rapids Canal, Mississippi River.....		16,250.00		16,250.00	16,250.00	
Carried forward.....	9,506,312.36	57,003,507.67	1,150,634.36	67,060,454.39	42,990,740.08	1,144,111.61
						23,525,602.70

* And prior years.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1888, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of ap- propriation, July 1, 1888.	Appropriations for the fiscal year ending June 30, 1889.	Repayments dur ng the fiscal year ending June 30, 1889.	Aggregate available dur- ing the fiscal year ending June 30, 1889.	Payments dur- ing the fiscal year ending June 30, 1889.	Amounts car- ried to the surplus fund June 30, 1889.	Balances of ap- propriations, June 30, 1889.
MILITARY ESTABLISHMENT—continued.								
Brought forward		\$9,506,312.36	\$57,003,507.67	\$1,150,634.36	\$67,630,454.39	\$42,090,740.08	\$1,144,111.61	\$23,525,602.70
Improving Mississippi River above Falls of St. Anthony, Minnesota			10,000.00		10,000.00	9,000.00		1,000.00
Improving Mississippi River from Minneapolis to Des Moines Rapids, Minnesota, Iowa, Missouri, Illinois, and Wisconsin			600,000.00		600,000.00	148,000.00		452,000.00
Improving Mississippi River between mouths of Ohio and Illinois Rivers, Illinois and Missouri	71,120.22		300,000.00	118.97	371,239.19	162,520.22		208,718.97
Gauging the waters of the Lower Mississippi and its tributaries			13,200.00		13,200.00	8,700.00		4,500.00
Examinations and surveys at South Pass, Mississippi River			10,000.00		10,000.00	10,000.00		
Constructing jetties and other works at South Pass, Mississippi River (indefinite)			150,000.00		150,000.00	150,000.00		
Constructing jetties and other works at South Pass, Mississippi River			500,000.00		500,000.00			500,000.00
Improving Black River, Missouri			7,000.00		7,000.00	7,000.00		
Improving Gasconade River, Missouri			5,000.00		5,000.00	2,500.00		2,500.00
Improving St. Francis River, Missouri			5,000.00		5,000.00	4,000.00		1,000.00
Improving Little River, Missouri and Kansas			5,000.00		5,000.00	100.00		4,900.00
Improving Osage River, Missouri and Kansas	3,974.20		5,000.00		8,974.20	4,974.20		4,000.00
Re-imbusement to certain companies for protecting shores of Missouri River at Wintrop, Mo			62,060.00		62,060.00	62,060.00		
Survey of the Missouri River above Missouri River Falls, Fort Benton, Mont.	15,000.00				15,000.00			15,000.00
Improving Missouri River from its mouth to Sioux City, Iowa	6,207.30				6,207.30	6,207.30		
Improving Missouri River			1,000,000.00		1,000,000.00	411,769.19		588,230.81
Removing obstructions in the Missouri River	2,482.80				2,482.80	500.00		1,982.80
Improving Black River, Michigan			10,000.00		10,000.00	10,000.00		
Improving Clinton River, Michigan	3,400.00		10,000.00		13,400.00			13,400.00
Improving Detroit River, Michigan			130,500.00		130,500.00	50,500.00		80,000.00
Improving Rouge River, Michigan			10,000.00		10,000.00	10,000.00		
Improving St. Joseph River, Michigan			2,500.00		2,500.00	1,100.00		1,400.00
Improving Hay Lake Channel, Saginaw Ste. Marie River, Michigan	56,346.40		500,000.00		556,346.40	106,346.40		450,000.00
Improving Saginaw River, Michigan			65,000.00		65,000.00	31,000.00		34,000.00
Improving St. Mary's River, Michigan	81,933.60		1,000,000.00		1,081,933.60	111,933.60		970,000.00
Improving St. Mary's River and St. Mary's Falls Canal, Michigan	182.31				182.31			182.31

Improving St. Clair Flats Canal, Michigan		75,000.00		75,000.00	45,000.00	30,000.00
Examination of Portage Lake and Lake Superior Ship Canal	5,128.70			5,128.70		5,128.70
Improving Chippewa River, Wisconsin	400.00	10,000.00		10,400.00	9,800.00	600.00
Improving Fox River, Wisconsin	7,772.10	100,000.00		107,772.10	64,772.10	43,000.00
Damages by improvement of the Fox and Wisconsin Rivers		15,318.26		15,318.26	15,318.26	
Improving Fox and Wisconsin Rivers, Wisconsin	9,957.00			9,957.00	4,957.00	5,000.00
Improving St. Croix River, Wisconsin and Minnesota		10,000.00		10,000.00	9,900.00	100.00
Improving Minnesota River, Minnesota	42.00	10,000.00		10,042.00	75.00	9,967.00
Improving Red River of the North, Minnesota and Dakota	8,000.00	20,000.00		28,000.00	12,500.00	15,500.00
Improving St. Anthony's Falls, Minnesota			86.83	86.83		86.83
Improving Yellowstone River, Montana and Dakota	13,000.00			13,000.00	1,200.00	11,800.00
Improving Mokelumne River, California		2,000.00		2,000.00	2,000.00	
Improving Napa River, California		7,500.00		7,500.00	4,500.00	3,000.00
Improving Petaluma Creek, California		2,000.00		2,000.00		2,000.00
Improving San Joaquin River, California		25,000.00	106.14	25,106.14	16,000.50	9,105.64
Improving Sacramento and Feather Rivers, California	109,742.00	20,000.00		129,742.00	16,010.05	113,731.95
Gauging the waters of the Columbia River, Oregon		2,500.00		2,500.00	1,000.00	1,500.00
Examination and survey of the Columbia River, Oregon		15,000.00		15,000.00	11,400.00	3,600.00
Improving mouth of the Columbia River, Oregon and Washington	22,273.42	500,000.00		522,273.42	292,284.57	229,988.85
Improving Columbia River at Cascades, Oregon	1,103.49	300,000.00	369.13	301,472.62	216,170.02	85,302.60
Improving Upper Columbia and Snake Rivers, Oregon and Washington		10,000.00	4.62	10,004.62	10,004.62	
Improving Columbia and Lower Willamette Rivers below Portland, Oregon		100,000.00	3.71	100,003.71	65,011.67	34,992.04
Improving Coquille River, Oregon		25,000.00	.96	25,000.96	25,000.96	
Improving Umpqua River, Oregon		2,000.00		2,000.00	25.96	1,974.04
Improving Willamette River above Portland, Oregon		29,000.00		29,000.00	21,002.16	7,997.84
Improving Chelalis River, Washington Territory		2,000.00	.66	2,000.50	1,001.63	998.87
Improving Cowlitz River, Washington Territory		3,000.00		3,000.00	3,000.00	
Improving Steilacquamish, Nooksack, Snohomish, and Snoqualmie Rivers, Washington Territory		15,000.00	7.16	15,007.16	12,007.98	2,999.18
Relief of James Devine		700.00		700.00		700.00
Relief of Prior N. Lea		1,919.00		1,919.00		1,919.00
Relief of Patrick C. McQueeny		50.00		50.00		50.00
Relief of W. H. Boyd		554.64		554.64	554.64	
Relief of widow of Arno Voss		607.00		607.00	607.00	
Relief of G. W. Candee, paymaster, U. S. Army		2,650.00		2,650.00	2,650.00	
Relief of Joseph R. White		299.23		299.23		299.23
Relief of Lucy M. Swinnea and Mary E. Hanserd		1,280.00		1,280.00	1,280.00	
Relief of J. S. Flake, guardian of Samuel Howard		100.00		100.00	100.00	
Relief of Hudson G. Lamkin		125.00		125.00	125.00	
Relief of William Whitehouse		247.50		247.50	247.50	
Relief of Mary Gray, widow of John Gray		204.01		204.01	204.01	
Relief of Dr. David Bell		665.08		665.08	665.08	
Relief of John Farley		118.28		118.28	118.28	
Relief of Phineas T. Richardson		339.28		339.28	339.28	
Carried forward	9,924,377.90	62,713,944.95	1,151,332.38	73,789,655.23	45,165,784.86	1,144,111.61
						27,479,758.76

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1888, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations, July 1, 1888.	Appropriations for the fiscal year ending June 30, 1889.	Repayments during the fiscal year ending June 30, 1889.	Aggregate available during the fiscal year ending June 30, 1889.	Payments during the fiscal year ending June 30, 1889.	Amounts carried to the surplus fund June 30, 1889.	Balances of appropriations, June 30, 1889.
MILITARY ESTABLISHMENT—continued.								
Brought forward.....		\$9,924,377.90	\$62,713,944.95	\$1,151,332.38	\$73,789,655.23	\$45,165,784.86	\$1,144,111.61	\$27,479,758.76
Relief of trustees of Protestant Episcopal Theological Seminary and High School, Virginia.....			20,000.00		20,000.00	20,000.00		
Relief of estate of J. J. Pulliam.....			4,167.00		4,167.00	4,167.00		
Relief of Mary T. Duncan.....			8,176.05		8,176.05	8,176.05		
Relief of Louisa H. Hasell.....			350.00		350.00	350.00		
Relief of J. W. Parish & Co.....			18,500.00		18,500.00	18,500.00		
Relief of John De Bree, executor of Margaret T. Higgins.....			3,236.66		3,236.66	3,236.66		
Relief of William Gregston.....			150.00		150.00			
Relief of William Pfander.....			883.50		883.50	883.50		
Relief of trustees of Third Baptist Church, Smithland, Ky.....			500.00		500.00	500.00		
Relief of James A. Stewart.....			2,500.00		2,500.00	2,500.00		
Relief of George W. Graham.....			1,068.81		1,068.81	1,068.81		
Relief of Mary A. and Lula H. Howse, heirs of John C. Howse.....			10,975.00		10,975.00	10,975.00		
Relief of George M. Ochiltree.....			1,066.45		1,066.45	1,066.45		
Relief of Richard Trahue and others.....			2,631.99		2,631.99	2,518.33		113.66
Relief of estate of Lucien Goyaux.....			1,545.00		1,545.00	1,545.00		
Relief of John C. Weaver.....			600.00		600.00	600.00		
Relief of Margaret Kennedy, widow of John Kennedy.....			1,378.44		1,378.44	1,378.44		
Relief of Joseph B. Burton.....			840.70		840.70	840.70		
Relief of Baptist Female College of Lexington, Mo.....			3,167.67		3,167.67	3,167.67		
Relief of Samuel A. B. Woodford.....			8,197.50		8,197.50	8,197.50		
Relief of David L. Brainard and others of the Greely Arctic expedition.....			12,942.98		12,942.98	12,942.98		
Relief of James Millinger.....			19,893.75		19,893.75	19,893.75		
Relief of estate of Joseph Fenno.....			580.00		580.00	580.00		
Relief of A. M. Woodruff.....			933.33		933.33	933.33		
Relief of Anthony L. Woodson.....			4,130.40		4,130.40	4,130.40		
Relief of William Tabb.....			2,149.75		2,149.75	2,149.75		
Relief of Florida Kennerly.....			126.60		126.60	126.60		
Relief of Susan B. Hopkins, widow of Arvah Hopkins.....			392.50		392.50	392.50		
Relief of Edward Braden and Job W. Angus.....			2,006.17		2,006.17	2,006.17		
Relief of John H. Weeks.....			2,880.00		2,880.00	2,880.00		
Relief of Roman Catholic Church of St. Peter and St. Paul, Chattanooga, Tenn.....			18,729.09		18,729.09	18,729.09		
Relief of S. B. West, administrator of Thomas Rector.....			1,585.00		1,585.00	1,585.00		
Relief of Morgan Rawls.....			800.00		800.00	800.00		

Relief of T. J. Edwards, administrator of David Edwards		225.00		225.00	225.00			
Relief of Peter Marck and others		465.41		465.41	465.41			
Relief of P. L. Ward, executrix of William Ward		1,800.00		1,800.00	1,800.00			
Relief of B. M. Parish		635.00		635.00	635.00			
Relief of legal representatives of Mary H. Pike, deceased		35.00		35.00	35.00			
Relief of heirs of A. Gates Lee and B. P. Lee		675.00		675.00	675.00			
Relief of William Levery		438.75		438.75	438.75			
Relief of Lucinda McGuire		10,260.00		10,260.00	10,260.00			
Relief of Perez Dickinson, surviving partner of firm of Cowan & Dickinson		96,192.00		96,192.00	96,192.00			
Relief of Jesse Coe		375.00		375.00	375.00			
Relief of Grovenor A. Curtice		431.58		431.58	431.58			
Relief of heirs of Christopher Cott		138.45		138.45	138.45			
Relief of Joseph W. McClurg		2,500.00		2,500.00	2,500.00			
Relief of Francis I. Wheeler		358.00		358.00	358.00			
Rent of Citadel Academy, Charleston, S. C.		77,250.00		77,250.00	77,250.00			
Claims of John R. and James M. Reynolds for supplies taken during the war		71,992.00		71,992.00	71,992.00			
Total military establishment		9,924,377.90	63,134,800.48	1,151,332.38	74,210,510.76	45,586,526.73	1,144,111.61	27,479,872.42
NAVAL ESTABLISHMENT.								
Pay of the Navy, prior to July 1	1878	369.66			369.66	315.66	54.00	
Do	1879	5.43			5.43		5.43	
Do	1882	215.17			215.17		215.17	
Do	1883	11.97			11.97	11.94	.03	
Do	1886		546,503.78		546,503.78	546,503.78		
Pay of the Navy		12.58		2,272.00				112.12
Do	1887	29,541.77	1,633.99	1,107.10	2,284.58	2,172.46		502.19
Do	1888	1,426,281.18	154,426.13	51,912.32	32,282.86	31,750.67		571,595.59
Do	1889		7,082,404.00	247,413.32	7,329,817.32	5,762,789.41		1,567,027.91
Pay of the Navy, certified claims		264.36	363,458.75		363,723.11	263,842.88		99,880.23
Pay, miscellaneous, certified claims		2.56	46.75		49.31	46.75		2.56
Pay, miscellaneous, certified claims	1882*	36.48			36.48		36.48	
Do	1886	6.12			6.12	1.55		4.57
Do	1886*		236,452.31	394.20	236,846.51	236,452.31	394.20	
Do	1887	3,658.79	13,203.45	833.63	17,695.87	16,856.01		839.86
Do	1888	5,035.25	13,610.73	3,512.38	22,158.36	21,860.44		297.92
Do	1889		215,000.00	4,058.22	219,058.22	209,551.24		9,506.98
Contingent, Navy	1886*		56,834.05	641.25	57,475.30	56,834.05	641.25	
Do	1887	5,578.19		276.53	5,854.72		5,854.72	
Do	1888	5,126.51			5,126.51	1,876.77		3,249.74
Do	1889		7,000.00	429.94	7,429.94	2,384.32		5,045.62
Pay, civilian members Naval Advisory Board	1887	323.20			323.20	26.00	302.20	
Carried forward		1,476,474.22	8,690,573.94	312,850.89	10,479,899.05	8,214,332.28	7,503.48	2,258,065.29

* And prior years.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1888, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations, July 1, 1888.	Appropriations for the fiscal year ending June 30, 1889.	Repayments during the fiscal year ending June 30, 1889.	Aggregate available during the fiscal year ending June 30, 1889.	Payments during the fiscal year ending June 30, 1889.	Amounts carried to the surplus fund June 30, 1889.	Balances of appropriations, June 30, 1889.
NAVAL ESTABLISHMENT—continued.								
Brought forward.....		\$1,476,474.22	\$8,690,573.94	\$312,850.89	\$10,479,899.05	\$8,214,330.28	\$7,503.48	\$2,258,065.29
Marine Corps:								
Pay, certified claims.....		22.20	17.80		41.00	17.80		23.20
Pay.....		188,346.96		14.11	188,361.07	8.84		188,352.23
Pay, prior to July 1.....	1886		29.91		29.91	29.91		
Pay.....	1887	15,138.81		114.00	15,252.81	128.55		15,124.26
Do.....	1888	98,915.32	3,188.09	1,672.50	103,775.91	68,378.85		35,397.06
Do.....	1889		673,807.66	16,123.80	689,931.46	577,398.22		112,533.24
Provisions.....	1885		7.50		7.50			7.50
Do.....	1887	5,171.37			5,171.37		5,171.37	
Do.....	1888	2,950.79	79.83	2,940.66	5,971.28	2,499.62		3,471.66
Do.....	1889		62,185.05	.75	62,185.80	59,692.30		2,493.50
Clothing.....	1887	1,905.49		639.60	2,545.09		2,545.09	
Do.....	1888	540.18	79.83	3,789.02	4,409.03	181.72		4,227.31
Do.....	1889		65,000.00	2,808.53	67,808.53	67,808.53		
Fuel.....	1887	3,354.95			3,354.95		3,354.95	
Do.....	1888		79.82	2,916.42	2,996.24	2,839.21		157.03
Do.....	1889		18,000.00	317.09	18,317.09	18,260.09		57.00
Military stores.....	1887	49.66			49.66		49.66	
Do.....	1888	2.40		39.10	41.50			41.50
Do.....	1889		10,786.50	54.00	10,840.50	10,786.50		54.00
Transportation and recruiting, certified claims.....		5.00			5.00			5.00
Transportation and recruiting.....	1885	112.00			112.00			112.00
Do.....	1886		3,759.68		3,759.68	3,759.68		
Do.....	1887	108.43		26.25	134.68		134.68	
Do.....	1888	54.07	820.95	75.13	950.15	899.32		50.83
Do.....	1889		12,500.00	417.83	12,917.83	12,632.43		285.40
Repairs of barracks.....	1887	88.03	240.61		328.64	180.45	88.03	60.16
Do.....	1888			62.18	62.18			62.18
Do.....	1889		10,780.00	81.16	10,861.16	10,851.16		10.00
Repairs of marine barracks, Brooklyn, N. Y.....			20,000.00		20,000.00	1,000.00		19,000.00
Marine barracks, Norfolk, Va.....			45,000.00		45,000.00	1,000.00		44,000.00
Forage for horses.....	1887	1,371.45			1,371.45		1,371.45	
Forage.....	1888	530.20		201.02	731.22	100.00		631.22
Do.....	1889		3,500.00		3,500.00	3,500.00		
Quarters for officers.....	1887	347.68			347.68		347.68	
Hire of quarters.....	1888	48.00		71.50	119.50			119.50
Do.....	1889		6,560.00		6,560.00	6,560.00		
Contingent, certified claims.....		12.93	3.43		16.36	3.43		12.93
Contingent.....	1884	20.58			20.58		20.58	

Do.	1885	.72			.72			.72
Do.	1886	300.65	89.41	3.43	393.49	255.66		137.83
Do.	1886*		1,967.40		1,967.40	1,967.40		
Do.	1887	150.72	946.19	1.00	1,087.91	994.72	103.19	
Do.	1888	55.42	79.84	761.87	897.13	615.09		282.04
Do.	1889		26,322.02	331.93	26,653.95	26,312.62		341.33
Naval Academy:								
Pay	1887	892.44			892.44		892.44	
Do.	1888	1,752.68		520.10	2,272.78	78.58		2,194.20
Do.	1889		104,013.45		104,013.45	103,700.00		313.45
Special course	1887	2,140.17			2,140.17		2,140.17	
Do.	1888	5,000.00			5,000.00			5,000.00
Do.	1889		5,000.00		5,000.00	3,136.30		1,863.70
Repairs	1887	.36		24.41	24.77		24.77	
Do.	1888	1,623.69			1,623.69	1,574.20		49.49
Do.	1889		21,000.00	1,168.94	22,168.94	15,783.85		6,385.09
Heating and lighting	1888	727.20		277.35	1,004.55	1,004.39		.16
Do.	1889		17,000.00	6.90	17,006.90	16,503.10		503.80
Boat-houses for steam-launches		5,000.00	25,000.00		30,000.00	5,462.95		24,537.05
Library	1887			724.62	724.62		724.62	
Do.	1888	708.58		66.07	774.65	774.08		.57
Do.	1889		2,000.00		2,000.00	1,570.43		429.57
Stationery	1887	14.00		514.87	528.87		528.87	
Do.	1888	711.72			711.72	711.72		
Do.	1889		2,000.00		2,000.00	1,881.48		118.52
Chemistry	1887	.04		40.83	46.87		46.87	
Do.	1888	795.68			795.58	652.06		143.52
Do.	1889		2,500.00		2,500.00	2,325.51		174.40
Stores	1887	.01		13.24	13.25		13.25	
Do.	1888	13.83			13.83	12.68		1.15
Do.	1889		800.00		800.00	776.23		23.77
Materials	1887			15.29	15.29		15.29	
Do.	1888	34.94			34.94	32.15		2.79
Do.	1889		1,000.00		1,000.00	959.58		40.42
Contingent, certified claims		.18			.18			.18
Miscellaneous	1883	.25			.25		.25	
Do.	1887			10.71	10.71		10.71	
Do.	1888	3,594.12		.36	3,594.48	3,547.85		46.63
Do.	1889		32,000.00		32,000.00	29,410.69		2,589.31
Board of Visitors	1886	117.83			117.83	109.76		8.07
Do.	1887	122.76			122.76		122.76	
Do.	1888			382.20	382.20			382.20
Do.	1889		1,500.00		1,500.00	1,500.00		
Purchase of land adjacent			90,000.00		90,000.00			90,000.00
Navigation and navigation supplies	1886*		8,538.83		8,538.83	8,538.83		
Do.	1887	51.75	386.16	.69	438.60	438.34	.26	
Do.	1888	10,104.82		2,966.15	13,070.97	12,788.39		282.58
Do.	1889		90,000.00	2,020.07	92,020.07	86,884.39		5,635.68
Carried forward		1,829,486.18	10,059,143.90	855,072.57	12,243,702.65	9,392,649.92	25,210.42	2,825,842.31

* And prior years.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1888, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations, July 1, 1888.	Appropriations for the fiscal year ending June 30, 1889.	Repayments during the fiscal year ending June 30, 1889.	Aggregate available during the fiscal year ending June 30, 1889.	Payments during the fiscal year ending June 30, 1889.	Amounts carried to the surplus fund June 30, 1889.	Balances of appropriations, June 30, 1889.
NAVAL ESTABLISHMENT—continued.								
Brought forward		\$1, 829, 486.18	\$10, 059, 143.90	\$355, 072.57	\$12, 243, 702.65	\$9, 392, 649.92	\$25, 210.42	\$2, 825, 842.31
Bureau of Navigation:								
Civil establishment.....	1887	193.67			193.67		193.67	
Do.....	1888	19		29.61	29.80			29.80
Do.....	1889		9, 300.00		9, 300.00	9, 231.24		68.76
Contingent, certified claims		.80			.80			.80
Contingent.....	1884	7.75			7.75		7.75	
Do.....	1885	27.65			27.65		27.65	
Do.....	1886	299.97			299.97	75.59		224.38
Do.....	1886*		3, 257.46	6.00	3, 263.46	3, 257.46	6.00	
Do.....	1887	1, 252.10	178.13	4.50	1, 434.73	138.17	1, 296.56	
Do.....	1888	2, 163.75		562.40	2, 726.15	1, 196.10		1, 530.05
Do.....	1889		5, 000.00		5, 000.00	2, 771.55		2, 228.45
Ocean Surveys.....		6, 664.45	5, 000.00		11, 664.45	10, 402.41		1, 262.04
Compass Testing Houses			32.89		32.89	32.89		
Publication of surveys of the Mexican coast.....		140.97	5, 000.00		5, 140.97	5, 040.62		100.35
Observation of the transit of Venus		891.23			891.23	795.64		95.59
Survey of the west coast of Mexico		4.65			4.65			4.65
New Naval Observatory		101, 841.90	290, 000.00		391, 841.90	38, 550.38		353, 291.52
Observations, eclipse of the sun, December 22, 1889			5, 000.00		5, 000.00			5, 000.00
Ordnance and ordnance stores.....	1886*		1, 660.28	36.00	1, 696.28	1, 660.28	36.00	
Do.....	1887	1, 990.44			1, 990.44		1, 990.44	
Do.....	1888	24, 636.32		499.46	25, 135.78	4, 075.43		21, 060.35
Do.....	1889		136, 000.00	955.29	136, 955.29	117, 012.90		19, 942.39
Bureau of Ordnance:								
Civil establishment.....	1887	353.55		73.97	427.52		427.52	
Do.....	1888	324.44		75.01	399.45	73.97		325.48
Do.....	1889		24, 525.00		24, 525.00	23, 847.54		677.46
Contingent, certified claims		1.14			1.14			1.14
Contingent.....	1884	57.66			57.66		57.66	
Do.....	1885	74.67			74.67		56.77	17.90
Do.....	1886	814.13			814.13	396.82		417.31
Do.....	1886*		2, 388.60		2, 388.60	2, 388.60		
Do.....	1887	425.76	77.51		503.27	38.48		464.79
Do.....	1888	.96	4, 357.92	407.63	4, 766.51	2, 825.58		1, 940.93
Do.....	1889		5, 000.00		5, 000.00	4, 021.38		978.62
Naval proving-ground		40, 000.00			40, 000.00			40, 000.00
Repairs.....	1887	2, 142.43			2, 142.43		2, 142.43	
Do.....	1888	1, 140.34		118.12	1, 258.46	764.15		494.31
Do.....	1889		15, 000.00		15, 000.00	11, 909.66		3, 090.34

Torpedoes	1886*	50,000.00			50,000.00	4,410.35		45,589.65
Torpedo corps	1887		2,879.79		2,879.79	2,879.79		
Do	1888	203.61		209.93	413.54	195.49	218.05	
Do	1888	8,790.22		646.96	9,437.18	8,436.23		1,000.95
Do	1889		65,700.00	136.38	65,836.38	47,692.34		18,144.04
Ordnance material, proceeds of sales		59,860.70	38,155.84		98,016.54	54,813.60		43,202.94
Building naval torpedo station and war college			100,000.00		100,000.00			100,000.00
Breech-loading rifle cannon		13,128.28			13,128.28	4,090.61		9,037.67
Wire-wound gun		4,000.00			4,000.00			4,000.00
Testing American armor		24,917.03			24,917.03			24,917.03
Sale of small arms		1,743.22	216.00		1,959.22	9.61		1,949.61
Testing Clark's defective turrets		3,576.50			3,576.50	1,811.80		1,764.70
Ammunition for the <i>Vesuvius</i>			12,000.00		12,000.00			12,000.00
Modern guns and ammunition			105,000.00		105,000.00			105,000.00
Steel cruisers:								
Construction and repair		17,193.68			17,193.68	16,050.35		1,143.33
Machinery		2.86		1.00		3.86		3.86
Equipment and recruiting		1,721.60		640.00	2,361.60	1,033.85		1,327.75
Navigation		11,493.11		407.67	11,900.78	10,884.18		1,016.60
Ordnance		151,940.41			151,940.41	121,550.19		30,381.22
Ordnance, gun carriage for the <i>Chicago</i>		7,026.45			7,026.45			
Ordnance, powder for the <i>Boston</i>		63.38			63.38			63.38
Ordnance, freight and material		137.68			137.68			137.68
Ordnance, foreign and domestic bills		5.60			5.60			5.60
Ordnance, existing contracts		72.77			72.77			72.77
Care of monitors		48.50			48.50		48.50	
Payment to William Cramp & Sons for wharfage United States monitor <i>Terror</i>			3,352.00		3,352.00	3,352.00		
Vessels and monitors act August 3, 1886		1,289,639.28		18,972.01	1,308,611.29	902,303.29		406,308.00
Increase of the Navy:								
Vessels authorized March 3, 1885		690,247.57		5,902.71	696,150.28	690,211.17		5,939.11
Gun-boats and cruisers authorized March 3, 1887		1,251,942.16		10,000.00	1,261,942.16	1,219,225.07		42,717.09
Vessels for coast and harbor defense		997,642.83			997,642.83	15,459.26		982,183.57
Monitors and vessels authorized March 3, 1885 and August 3, 1886		2,283,855.44		700.00	2,284,555.44	620,618.52		1,663,936.92
Armament		2,625,848.56		6,053.12	2,631,901.68	1,253,539.28		1,378,362.40
Armor and gun steel		3,956,250.61		42,869.90	3,999,120.51	689.41		3,998,431.10
Armor and armament			4,500,000.00		4,500,000.00			4,500,000.00
Construction and machinery			7,555,000.00		7,555,000.00	855,290.52		6,699,709.48
Steel practice vessel			260,000.00		260,000.00			260,000.00
Gun plant, navy-yard, Washington, D. C.			625,000.00		625,000.00			625,000.00
Equipment of vessels	1886*		401,068.69		401,068.69			
Do	1887	65,442.24		728.73	66,170.97	751.66	65,419.31	
Do	1888	133,699.81		10,844.55	144,544.36	91,510.36		53,234.00
Do	1889		625,000.00	22,033.35	647,033.35	550,840.47		96,192.88
Bureau of Equipment and Recruiting:								
Transportation and recruiting	1885	112.00			112.00		87.00	25.00
Do	1886*		16,588.10		16,588.10	16,588.10		
Carried forward		15,665,743.20	24,880,882.11	477,986.87	41,024,612.18	16,535,498.40	97,225.73	24,391,888.05

*And prior years.

REGISTER.

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BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1888, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriation, July 1, 1888.	Appropriations for the fiscal year ending June 30, 1889.	Repayments during the fiscal year ending June 30, 1889.	Aggregate available during the fiscal year ending June 30, 1889.	Payments during the fiscal year ending June 30, 1889.	Amounts carried to the surplus fund June 30, 1889.	Balances of appropriations, June 30, 1889.
NAVAL ESTABLISHMENT—continued.								
Brought forward		\$15,665,743.20	\$24,880,882.11	\$477,986.87	\$41,024,612.18	\$16,535,498.40	\$97,225.73	\$24,391,888.05
Transportation and recruiting	1887	857.28	1,990.46		2,847.74	1,985.46	862.28	
Do	1888	600.13	2,491.04	159.00	3,160.17	3,144.16		16.01
Do	1889		30,000.00	328.05	30,328.05	28,701.28		1,626.77
Civil establishment	1887	999.96		85.89	1,085.85		1,085.85	
Do	1888	53.64		96.47	150.11	50.16		99.95
Do	1889		11,525.00		11,525.00	11,426.21		98.79
Contingent, certified claims		8.86	57.30		66.16	57.30		8.86
Contingent	1884	131.96			131.96		131.96	
Do	1885	44.09			44.09		44.09	
Do	1886	719.15			719.15	310.57		408.58
Do	1886*		27,066.87	9.50	27,076.37	27,066.87	9.50	
Do	1887	7,657.74		18	7,657.92	14.81	7,643.11	
Do	1888	4,383.69		457.80	4,841.49	4,522.91		318.58
Do	1889		15,000.00		15,000.00	8,156.08		6,843.92
Maintenance of yards and docks, certified claims		107.72			107.72			107.72
Maintenance of yards and docks	1887	26.29		52	26.81	1.84	24.97	
Do	1888	15,030.58		775.77	15,806.35	13,911.86		1,894.49
Do	1889		165,000.00	2,023.15	167,023.15	152,175.99		14,847.16
Bureau of Yards and Docks:								
Civil establishment	1867	5,473.15			5,473.15		5,473.15	
Do	1888	1,494.29		22.57	1,516.86	91.00		1,425.86
Do	1889		46,580.70		46,580.70	45,111.34		1,469.36
Contingent	1887	404.92			404.92		404.92	
Do	1888	11,138.85		38.35	11,177.20	3,406.23		7,770.97
Do	1889		20,000.00		20,000.00	19,087.16		912.84
Naval station and coaling depot, Port Royal, S. C.		192.50	1,628.00		1,820.50	920.00		900.50
Naval station and coaling depot, Isthmus of Panama		200,000.00			200,000.00			200,000.00
Naval station, Pago Pago, Samoa			100,000.00		100,000.00	7,258.32		92,741.68
Naval training station, Coasters' Harbor Island, Rhode Island	1887	196.20			196.20		196.20	
Do	1888	3,128.72			3,128.72	3,084.32		44.40
Do	1889		14,000.00		14,000.00	10,550.24		3,449.76
Naval War College	1887	.76	234.20		234.96	234.20	.76	
Do	1889		10,000.00		10,000.00	5,558.29		4,441.71
Navy yards:								
Boston, Mass.		77.27			77.27	77.27		
Boston, Mass., water-pipes			32,000.00		32,000.00	31,314.60		685.40
Boston, Mass., dry-dock		19,145.67			19,145.67	1,062.14		18,083.53

Brooklyn, N. Y.	1887	12,570.64	143,340.47	2,500.00	15,070.64	10,849.75	4,220.89
Do			143,340.47	330.90	143,671.37	71,186.16	72,485.21
League Island, Pennsylvania.			75,000.00		75,000.00	7,692.08	67,307.92
League Island, timber dry-dock			550,000.00		550,000.00	27,260.25	522,730.75
Norfolk, Va.		16,669.77	114,488.00	200.00	131,357.77	46,172.18	85,185.59
Washington, D. C.			1,000.00		1,000.00		1,000.00
Mare Island, California.	1886	22,219.31			22,219.31	4,446.56	17,772.75
Do	1887	46,659.06		25.10	46,684.16	40,738.76	5,945.40
Do		6,516.31	134,700.00	126.32	141,342.63	47,048.21	94,294.42
Improvement of plant, navy-yard, Mare Island, California			100,000.00		100,000.00	457.40	99,542.60
Officers' quarters, navy-yard, Mare Island, California		12,756.90			12,756.90		60,000.00
Electric lighting of navy-yards			60,000.00		60,000.00		30,000.00
Adjustable stern dock			30,000.00		30,000.00		179,600.42
Timber dry-docks		797,531.25		183.51	797,714.76	618,114.34	5,967.81
Commissions on new navy-yards and dry-docks			15,000.00		15,000.00	9,032.19	798.57
Naval wharf, Key West, Fla.			798.57		798.57		3,711.17
Naval Asylum, Philadelphia, Pa.	1887	3,711.17			3,711.17		3,178.58
Do	1888	19,353.22		37.82	19,391.04	16,212.46	36,110.05
Do	1889	72,367.00	10,000.00		82,367.00	46,256.95	11,269.73
Repairs and preservation at navy-yards	1887	2.68			2.68		28,616.87
Do	1888	41,306.36		4,964.41	46,270.77	35,001.04	108.33
Do	1889		300,000.00	3,072.57	303,072.57	274,455.70	
Enlistment bounties to seamen		108.33	371.58		479.91	371.58	
Enlistment bounties to seamen, prior to July 1	1877	.01			.01		.01
Do	1886		1,635.80		1,635.80		
Medical Department	1886*		29,980.35		29,980.35		
Do	1887	10,930.55			10,930.55		10,870.55
Do	1888	7,060.82		4,296.38	11,357.20	6,950.70	4,406.50
Do	1889		57,500.00		57,500.00	54,397.73	3,102.27
Naval hospital fund	1887	.40			.40		.40
Do	1888	21			21		21
Do	1889		20,000.00		20,000.00	20,000.00	
Do		209,443.64	60,437.52	2.28	269,943.44	59,635.84	210,307.60
Bureau of Medicine and Surgery:							
Repairs	1887	.75			.75		.75
Do	1888	740.40		1.21	741.61	558.69	182.92
Do	1889		25,000.00		25,000.00	16,411.14	8,588.86
Contingent, certified claims		15.45			15.45		15.45
Contingent	1886*		4,562.27		4,562.27		
Do	1887	1,914.89		.36	1,915.25	45.60	
Do	1888	4,634.24		551.08	5,155.32	4,337.91	1,869.59
Do	1889		25,000.00	27.40	25,027.40	19,350.00	5,668.40
Repairs to sea-wall, naval hospital, Norfolk, Va.			20,000.00		20,000.00	10,562.12	9,437.88
Sick-quarters, navy-yard, Portsmouth, N. H.			35,000.00		35,000.00		35,000.00
Naval hospital, Widow's Island, Maine.		9,756.78			9,756.78	6,861.37	2,895.41
Provisions, Navy, certified claims		27.30	42,890.58		42,917.88	41,322.92	1,594.96
Provisions, Navy	1885	338.81			338.81		338.81
Carried forward		17,234,222.87	27,215,130.82	498,303.46	44,947,657.15	18,459,522.02	129,557.67
							26,358,577.46

*And prior years.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1888, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations, July 1, 1888.	Appropriations for the fiscal year ending June 30, 1889.	Repayments during the fiscal year ending June 30, 1889.	Aggregate available during the fiscal year ending June 30, 1889.	Payments during the fiscal year ending June 30, 1889.	Amounts carried to the surplus fund June 30, 1889.	Balances of appropriations, June 30, 1889.
NAVAL ESTABLISHMENT—continued.								
Brought forward		\$17,234,222.87	\$27,215,130.82	\$498,303.46	\$44,947,657.15	\$18,459,522.02	\$129,557.67	\$26,358,577.46
Provisions, Navy	1886		2,177.70		2,177.70	2,177.70		
Do	1886		408,048.53	819.46	408,867.99	408,867.99		
Do	1887	61,064.64		2.40	61,067.04	197.28	60,869.76	
Do	1888	268,632.90		10,256.39	278,889.29	177,228.01		101,661.28
Do	1889		1,066,000.00	1,270.61	1,067,270.61	682,488.78		384,781.83
Clothing, Navy		191,319.07	210,388.92	401.35	402,109.34	205,311.52		196,797.82
Bureau of Provisions and Clothing:								
Small stores		88,515.62	59,476.55	20	147,992.37	91,284.75		56,707.62
Civil establishment	1887	5,144.72		11.14	5,155.86		5,155.86	
Do	1888	1,947.46		906.39	2,853.85	623.21		2,230.64
Do	1889		67,287.56		67,287.56	65,510.39		1,777.17
Contingent, certified claims		32.02			32.02			32.02
Contingent	1886		7,074.13		7,074.13	7,074.13		
Do	1887			9.00	9.00	9.00		
Do	(1887)	889.90		128.15	1,018.05			1,018.05
Do	(1888)							
Do	1888	109.52	155.86	8,255.69	8,521.07	8,367.46		153.61
Do	1889		30,000.00	2,665.43	32,665.43	30,006.33		2,659.10
Do	(1889)	15,675.23		1,460.06	17,135.29	5,403.89		11,731.40
Do	(1890)							
Construction and repair, certified claims			388.00		388.00	388.00		
Construction and repair, act June 14	1878	56,644.10			56,644.10			56,644.10
Construction and repair	1886		194.07		194.07	4.17		189.90
Do	1886		10,969.31	117.04	11,086.35	10,969.31	117.04	
Do	1887	6,271.74	55.89	739.52	7,067.15	4,587.41	2,479.74	
Do	1888	112,252.03		29,384.00	141,636.03	105,810.48		35,825.55
Do	1889		825,000.00	25,977.01	850,977.01	780,243.00		70,734.01
Do	(1889)		150,000.00		150,000.00	140,904.04		9,095.06
Do	(1890)							
Repairs of vessels		13,661.56		592.44	14,254.00	12,164.02	2,089.98	
Bureau of Construction and Repair, civil establishment	1887	169.30			169.30		169.30	
Do	1888	763.16		613.84	1,377.00	657.29		719.71
Do	1889		20,162.01		20,162.01	19,924.95		237.06
Steam machinery, certified claims		626.57			626.57			626.57
Do	1886		103,046.13		103,046.13	103,046.13		
Do	1887	18,699.42			18,699.42	50.89	18,648.53	
Do	1888	58,525.02		17,495.99	76,021.01	38,548.19		37,472.82
Do	1889		605,000.00	12,366.33	617,366.33	552,872.11		64,494.22
Bureau of Steam Engineering		17,227.41			17,227.41			17,227.41

Civil establishment	1887	7.37		7.37		7.37	
Do	1888	428.30		20.66	448.96		448.96
Do	1889		17,018.63	98.63	17,117.26	17,021.76	95.50
Contingent	1887	251.09			251.09		251.09
Do	1888	149.05			149.05		59.73
Do	1889		1,000.00		1,000.00	89.32	155.29
Prize money to captors		474,953.72		199.98	475,153.70	2,712.06	472,441.64
Double-turreted monitors		1,854.24			1,854.24		
Machinery, double-turreted monitors		58,756.69			58,756.69	1,056.24	58,756.69
Extra pay to officers and men who served the Mexican war			13,437.33		13,437.33		
Indemnity for lost clothing, certified claims		280.00			460.00		280.00
Indemnity for lost clothing			360.00		360.00		
Indemnity for lost clothing prior to July 1	1886		180.00		180.00		
Bounty for destruction of enemies' vessels, certified claims		141.13	161.18		302.31	137.36	161.95
Bounty for destruction of enemies' vessels, prior to July 1							
Do	1885	11.22			11.22		
Do	1886		46.70		46.70		
Bounty for destruction of enemies' vessels, act July 7, 1864		58,047.34		428.73	58,476.07	566.13	57,909.94
Destruction of clothing and bedding for sanitary reasons		61.80	150.46		212.26		
Destruction of clothing and bedding for sanitary reasons, certified claims		39.91	364.75		404.66	364.75	39.91
Payment of Japanese award		32,016.39			32,016.39		32,016.39
Removal and burial of remains of Lieut. Commander George W. De Long and companions		15,382.21		76.95	15,459.16		15,459.16
Expenses of last illness and burial of Lieut. Charles R. Miles			500.00		500.00	451.00	49.00
Relief of the children of Otway H. Berryman and others		12,367.84			12,367.84		12,367.84
Expenses in connection with the Arctic expedition		3,833.62			3,833.62		3,833.62
Search for steamer <i>Jeannette</i> , of Arctic exploring expedition							
Naval pension fund		(1)	2,150.75		2,150.75		
Mileage, Navy (Graham decision)		951.20	410,000.00	442.33	410,000.00		410,000.00
Relief of P. L. Ward, executrix of William Ward			5,959.52		7,353.05	6,401.85	951.20
Relief of Mary E. Hopkins			275.13		275.13		
Relief of Nancy G. Alexander			5,156.64		5,156.64	5,156.64	
Relief of widow of Rear-Admiral Benjamin F. Sands			250.00		250.00		
Relief of C. A. Williams & Co			370.50		370.50	370.50	
Relief of William F. C. Nindemaun			13,506.33		13,506.33	13,506.33	
Relief of Jesse Durnell			3,626.34		3,626.34	3,626.34	
Payment to the owners of the schooner <i>Nellie Woodbury</i>			1,237.50		1,237.50	1,237.50	
Payment to the owners of the British steam-ship <i>Kate Fawcett</i>			178.31		178.31	178.31	
Payment to the owners of the Swedish bark <i>Lima</i>			120.00		120.00	120.00	
Payment to the owners of the schooner <i>E. C. Allen</i>			1,664.59		1,664.59	1,664.59	
			84.00		84.00		84.00
Carried forward		18,811,927.38	31,258,534.14	613,043.18	50,683,504.70	21,986,593.89	220,402.58
							28,476,508.23

* And prior years.

†\$347,633 transferred to Navy pensions, Pension ledger.

REGISTER.

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BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1888, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of ap- propriation, July 1, 1888.	Appropriations for the fiscal year ending June 30, 1889.	Repayments during the fiscal year ending June 30, 1889.	Aggregate available dur- ing the fiscal year ending June 30, 1889.	Payments dur- ing the fiscal year ending June 30, 1889.	Amounts car- ried to the surplus fund June 30, 1889.	Balances of ap- propriations, June 30, 1889.
NAVAL ESTABLISHMENT—continued.								
Brought forward		\$18,811,927.38	\$31,258,534.14	\$613,043.18	\$50,683,504.70	\$21,986,593.89	\$220,402.58	\$28,476,508.23
Payment to the owners of the schooner <i>Amanda Tomp- kins</i>			884.90		884.90	884.90		
Payment for losses sustained by sinking of coal-barge <i>H. E. Hart</i>			1,000.20		1,000.20	1,000.20		
General account of advances		*1,282,842.49		5,250,063.25	3,967,220.76	5,253,436.75		*1,286,215.99
Total naval establishment		17,529,084.89	31,260,419.24	5,863,106.43	54,652,610.56	27,241,915.74	220,402.58	27,190,292.24
RECAPITULATION.								
Treasury		15,058,366.08	49,479,982.47	1,283,829.76	65,822,178.91	44,130,378.92	773,494.90	20,918,305.09
Diplomatic		1,356,509.28	2,602,812.63	59,517.30	4,018,839.21	1,957,143.02	185,955.54	1,875,740.65
Judiciary		597,939.44	4,872,268.37	313,967.51	5,784,175.32	4,777,290.02	94,322.43	912,562.87
Customs		2,819,819.36	22,056,080.50	568,207.47	25,444,107.33	20,722,199.55	298,288.64	4,423,619.14
Interior (civil)		2,312,165.70	8,762,098.95	74,537.08	11,148,801.73	7,433,645.57	278,541.02	3,434,615.14
Internal revenue		446,907.37	3,092,283.16	7,324.57	4,446,515.10	3,948,790.87	42,457.98	455,266.25
Public debt (redemptions)			316,873,712.35		316,873,712.35	316,873,712.35		
Public debt (interest)			41,001,484.29	428,682.26	41,430,166.55	41,430,166.55		
Public debt (premiums)			17,292,362.65		17,292,362.65	17,292,362.65		
Interior (Indians)		18,120,455.35	11,260,607.13	240,225.75	29,621,378.23	7,132,433.53	246,271.18	22,242,673.52
Interior (pensions)		7,148,435.09	89,411,809.14	1,850,850.78	99,411,095.01	90,475,706.39	1,533,524.66	7,401,863.96
Military establishment		5,924,377.90	63,184,800.48	2,151,332.38	74,210,510.76	45,586,526.73	1,144,111.61	27,479,872.42
Naval establishment		17,529,084.89	31,260,419.24	5,863,106.43	54,652,610.56	27,241,915.74	220,402.58	27,190,292.24
Total		75,314,061.06	662,000,811.36	12,841,581.29	750,158,453.71	629,004,271.89	4,817,370.54	116,334,811.28

* Debit balances.

PUBLIC DEBT OF THE UNITED STATES OUTSTANDING JUNE 30, 1889.

	Receipts.	Redemptions.	Excess of receipts.	Excess of redemptions.	Outstanding.
Old debt					\$55,943.36
Treasury notes, prior to 1846 ..					84,046.69
Treasury notes, 1846					6,900.00
Treasury notes, 1847					600.00
Loan of 1847					1,250.00
Texas indemnity					20,000.00
Mexican indemnity					1,104.91
Bounty land stock					7,575.00
Treasury notes, 1857					2,600.00
Loan of 1858					2,000.00
Loan of 1860					10,000.00
Treasury notes, March 2, 1861 ..					3,900.00
Loan of 1861					6,000.00
Treasury notes (legal-tenders), 1862	\$59,450,000.00	\$59,450,000.00			346,681,016.00
Treasury notes (demand), 1861 ..		365.00		\$365.00	56,442.50
Loan of July and August, 1861 ..		33,850.00		33,850.00	133,278.55
Seven-thirties of 1861					53,835.34
Oregon war debt		1,150.00		1,150.00	2,550.00
Five-twentieths of 1862		1,050.00		1,050.00	175,900.00
Temporary loan of 1862					13,012,420.23
Fractional currency, 1862		5,953.35		5,953.35	15,292,624.47
Certificates of indebtedness of 1863					4,000.00
One and two year notes, 1863 ..		880.00		880.00	62,955.00
Compound-interest notes		3,780.00		3,780.00	185,750.00
Loan (1861s) of 1863		3,300.00		3,300.00	17,250.00
Ten-forties of 1864		4,000.00		4,000.00	58,600.00
Seven-thirties of 1864 and 1865 ..		2,800.00		2,800.00	131,279.88
Five-twentieths of June, 1864 ..					51,696.00
Five-twentieths of 1865					25,650.00
Coin certificates (gold), 1863 ..	79,255,000.00	67,249,598.00	\$12,005,402.00		154,028,552.00
Consols of 1865		7,600.00		7,600.00	145,650.00
Consols of 1867		22,200.00		22,200.00	259,000.00
Consols of 1868		5,450.00		5,450.00	66,700.00
Three per cent. certificates					5,000.00
Navy pension fund					1,000,000.00
Funded loan of 1891		9,450.00		9,450.00	84,600.00
Certificates of deposits, 1872 ..	32,630,000.00	30,320,000.00	2,310,000.00		16,975,000.00
Funded loan of 1891		82,568,050.00		82,568,050.00	139,639,000.00
Funded loan of 1907	24,350.00	38,106,400.00		38,082,050.00	676,095,350.00
Silver certificates	73,752,000.00	40,614,026.00	33,137,974.00		262,629,746.00
Refunding certificates		18,410.00		18,410.00	119,640.00
Loan of July 12, 1882		494,100.00		494,100.00	228,800.00
Total	245,111,350.00	318,922,412.35	47,453,376.00	121,264,438.35	1,627,423,606.23
Amount public debt as above					1,627,423,606.23
Deduct amount held for reduction of fractional currency, act June 21, 1879					8,375,934.00
Add Pacific Railroad bonds				64,623,512.00	1,619,047,672.23
Add 7-30s of 1864 and 1865				5,000.00	
Add discrepancy (1872)				250.00	
					64,628,762.00
Deduct certificates held as cash:					1,683,676,434.23
Legal tenders				240,000.00	
Gold				37,235,793.00	
Silver				5,527,301.00	
					43,003,094.00
Amount of public debt, as per public-debt statement of June, 1889					1,640,673,340.23

PUBLIC DEBT OF THE UNITED STATES FROM 1791 TO 1836, EMBRACING THE ISSUE AND REDEMPTION OF THE BONDED INDEBTEDNESS OF THE UNITED STATES FOR THE PAYMENT OF THE REVOLUTIONARY DEBT (FOREIGN AND DOMESTIC), MISSISSIPPI STOCK, LOUISIANA PURCHASE, UNITED STATES BANK STOCK, AND SIX PER CENT. NAVY STOCK.

[For detailed statements of the principal of the debt see "Statement of the Public Debt," issued by the Register's Office as Treasury Department Executive Document No. 818, pages 55-70. The public debt, as stated in the table, page 146, Register's Report, 1865, for the year 1791 *et sequitur*, is the unfunded amount of the indebtedness of the Government, and will therefore exhibit large discrepancies year by year with this table, which is the funded amount issued and paid of the obligations of the Government. Both statements, however, arrive at the same result in 1836, viz, \$272,793.02, being the amount of the debt then outstanding.]

Year.	Issue.	Discount.	Total.	Redemptions.	Excess of issues over redemptions.	Excess of redemptions over issues.	Principal of debt at the close of year.
1791	\$15,460,608.37		\$15,460,608.37	\$818,919.92	\$14,641,688.45		\$14,641,688.45
1792	5,332,101.91		5,332,101.91	1,979,799.94	3,352,30.997		17,993,990.42
1793	1,124,000.00		1,124,000.00	2,286,301.06		\$1,162,301.06	16,831,689.36
1794	4,600,000.00		4,600,000.00	2,157,448.03	2,442,551.37		19,274,240.73
1795	5,324,900.00		5,324,900.00	4,490,549.72	834,350.28		20,108,591.01
1796	320,000.00		320,000.00	1,819,372.75		1,499,372.75	18,609,218.26
1797	70,000.00	\$10,000.00	80,000.00	1,684,400.00		1,601,400.00	17,007,818.26
1798	230,000.00		230,000.00	305,539.55		75,539.55	16,932,278.71
1799	5,079,200.00		5,079,200.00	360,000.00	4,719,200.00		21,651,478.71
1800	1,852,900.00		1,852,900.00	600,000.00	1,252,900.00		22,904,378.71
1801	231,300.00		231,300.00	1,201,500.00		970,200.00	21,934,178.71
1802				2,482,394.92		2,482,394.92	19,451,783.79
1803				3,500,427.39		3,500,427.39	15,951,356.40
1804	11,250,000.00		11,250,000.00	1,926,200.00	9,323,800.00		25,275,156.40
1805				2,565,909.63		2,565,909.63	22,709,246.77
1806				1,450,800.00		1,450,800.00	21,258,446.77
1807	2,719,178.61		2,719,178.61	3,108,907.62		389,729.01	20,868,717.76
1808	5,434,723.21		5,434,623.21	2,535,106.57	2,899,616.64		23,768,334.40
1809				5,104,631.78		5,104,631.78	18,663,702.62
1810	2,750,000.00		2,750,000.00	1,316,456.96	1,403,543.04		20,067,245.66
1811				6,814,218.00		6,814,218.00	13,253,027.66
1812	15,583,020.58		15,583,020.58	1,588,199.97	13,994,820.61		27,247,848.57
1813	26,423,761.14	2,109,377.43	28,533,138.57	2,288,679.34	26,244,459.23		53,492,307.50
1814	23,377,826.00	2,982,477.20	26,360,303.20	6,099,036.05	20,261,267.15		73,753,574.65
1815	37,115,269.48	1,076,826.97	38,192,096.45	4,546,838.06	33,645,258.39		107,398,833.04
1816	11,990,121.00	682,689.88	12,672,810.88	11,560,812.85	1,111,998.03		108,510,831.07
1817	8,092,316.38		8,092,316.38	25,895,013.70		17,802,697.32	90,708,133.75
1818	25,281.21		25,281.21	6,401,006.36		6,375,725.15	84,332,408.60
1819	59,376.62		59,376.62	7,540,362.07		7,480,985.45	76,851,423.15
1820	3,240,742.73		3,240,742.73	3,253,641.92		12,890.19	76,838,533.96
1821	4,740,106.54		4,740,106.54	2,779,804.60	1,960,301.94		78,798,825.96
1822	58,962.32		58,962.32	2,165,934.74		2,106,972.42	76,691,853.48
1823	2,413.62		2,413.62	11,690.07		9,276.45	76,682,577.03
1824	8,855,370.34		8,855,370.34	8,119,278.62	736,091.72		77,418,668.75

1825	5,609,925.00		5,609,925.00	14,658,757.22	9,048,831.32	68,369,837.43
1826	1,539,336.16		1,539,336.16	7,000,404.42	5,461,068.26	62,908,769.17
1827				7,103,952.85	7,103,952.85	55,804,816.32
1828				5,961,349.33	5,961,349.33	49,843,466.99
1829				11,073,278.44	11,073,278.44	38,770,188.55
1830				12,422,713.29	12,422,713.29	26,347,475.26
1831				10,654,856.93	10,654,856.93	15,692,618.33
1832				5,993,646.44	5,993,646.44	9,698,971.99
1833				3,283,896.77	3,283,896.77	6,415,075.12
1834				2,424,253.11	2,424,253.11	3,990,822.01
1835				3,912,496.58	3,912,496.58	78,825.43
1836				47,667.36	47,667.36	*30,658.07
Total	208,492,742.12	6,861,371.48	215,354,113.60	215,323,455.53	138,824,148.82	138,793,490.75

*Amount outstanding, 1836	\$30,658.07
Add over-redemptions (Bayley, page 189)	44,175.46
	74,833.53
Deduct short redemptions (Bayley, page 189)	\$46,221.01
Outstanding (Bayley, page 189)	1,907.20
	48,128.21
	26,705.32
Interest and re-imbursement, domestic debt (unfunded)	133,841.55
Three per cent., 6 per cent., and deferred 6 per cent. (unfunded)	42,231.32
Interest on old funded debt (unfunded)	8,343.45
Re-imbursing registered debt (unfunded)	4,006.38
Debt outstanding 1836, subsequently redeemed	215,128.02

Forward	\$215,128.02
Debt outstanding 1836, still unredeemed, viz:	
Bayley, page 189, as above	\$1,907.20
Three per cent., 6 per cent., and deferred 6 per cent. (Bayley, page 110)	55,757.80
	57,665.00
Correct amount outstanding 1836	272,793.02
Amount outstanding 1836, as per Register's Report, 1885, page 146	336,957.83
Deduct interest (not included)	64,164.81
Corrected principal of debt outstanding January 1, 1837	272,793.02

PRINCIPAL OF THE PUBLIC DEBT ON THE 1ST OF JANUARY OF EACH YEAR FROM 1837 TO 1843, AND ON THE 1ST OF JULY OF EACH YEAR FROM 1843 TO 1889.

[For detailed statements of the principal of the public debt see "Statement of the Public Debt," issued by the Register's Office, as Treasury Department Executive Document No. 818, pages 71-88.]

Year.	Received from loans.	No money received in the Treasury. Discounts, etc.	Net receipts, including discount, etc.	Redemption.	Excess of net receipts.	Excess of redemptions.	Principal of debt.
1836	a\$272, 793.02		a\$272, 793.02		a\$272, 793.02		a\$272, 793.02
1837	2, 992, 989.15		2, 992, 989.15	\$21, 822.91	2, 971, 166.24		3, 243, 959.26
1838	12, 716, 820.86		12, 716, 820.86	5, 590, 723.79	7, 126, 097.07		10, 370, 056.33
1839	3, 857, 276.21		3, 857, 276.21	10, 718, 153.53		\$6, 860, 877.32	3, 509, 179.01
1840	5, 589, 547.51		5, 589, 547.51	3, 912, 015.79	1, 677, 531.72		5, 186, 710.73
1841	13, 659, 317.38		13, 659, 317.38	5, 315, 712.19	8, 343, 605.19		13, 530, 315.92
1842	14, 805, 735.64		14, 805, 735.64	7, 801, 990.09	7, 006, 745.55		20, 537, 061.47
1843	12, 479, 708.36	b\$42, 417.80	12, 522, 126.16	328, 012.64	12, 184, 113.52		32, 721, 174.99
1844	1, 877, 181.35		1, 877, 181.35	11, 158, 450.85		9, 281, 269.50	23, 439, 905.49
1845				7, 536, 349.49		7, 536, 349.49	15, 903, 556.00
1846				375, 100.04		375, 100.04	15, 528, 455.96
1847	28, 872, 399.45	c23, 289.86	28, 895, 689.31	5, 596, 067.65	23, 299, 621.66		38, 828, 077.62
1848	21, 256, 700.00		21, 256, 700.00	13, 038, 372.54	8, 218, 327.46		47, 046, 405.08
1849	28, 588, 750.00	d233, 075.00	28, 821, 825.00	12, 804, 828.54	16, 016, 896.46		63, 063, 401.54
1850	4, 045, 950.00		4, 045, 950.00	3, 635, 035.14	390, 914.86		63, 454, 316.40
1851	203, 400.00	e4, 303, 573.92	5, 506, 973.92	654, 951.45	4, 852, 022.47		68, 306, 338.87
1852	46, 300.00		46, 300.00	2, 151, 754.31		2, 105, 454.31	66, 200, 884.56
1853	16, 350.00		16, 350.00	6, 412, 574.01		6, 396, 224.01	59, 804, 660.55
1854	3, 297.81	f9, 951.67	13, 249.48	17, 574, 144.76		17, 560, 895.28	42, 243, 765.27
1855	800.00		800.00	6, 656, 065.86		6, 655, 265.86	35, 588, 499.41
1856	200.00		200.00	3, 614, 618.66		3, 614, 418.66	31, 974, 080.75
1857	3, 900.00		3, 900.00	3, 276, 606.05		3, 272, 706.05	28, 701, 374.70
1858	23, 717, 300.00		23, 717, 300.00	7, 505, 250.82	16, 212, 049.18		44, 913, 423.88
1859	28, 187, 500.00		28, 287, 500.00	14, 702, 543.15	13, 584, 956.85		58, 498, 380.73
1860	20, 776, 800.00		20, 776, 800.00	14, 431, 300.00	6, 345, 500.00		64, 843, 830.72
1861	41, 801, 709.74	g2, 019, 776.10	43, 821, 485.84	18, 142, 900.00	25, 738, 585.84		90, 582, 416.57
1862	529, 092, 460.50		529, 092, 460.50	96, 096, 922.09	433, 595, 538.41		524, 177, 954.98
1863	776, 682, 361.57		776, 682, 361.57	181, 086, 635.07	595, 595, 726.50		1, 119, 773, 681.48
1864	1, 128, 834, 245.97	h45, 000.00	1, 128, 879, 245.97	432, 822, 014.03	696, 057, 231.94		1, 815, 830, 913.42
1865	1, 472, 224, 740.85	i4, 234, 599.38	1, 476, 459, 340.23	607, 361, 241.68	869, 098, 098.55		2, 684, 929, 011.97
1866	712, 851, 533.05	j971, 247.00	711, 880, 306.05	620, 263, 249.10	91, 617, 056.95		2, 776, 546, 068.92
1867	640, 426, 910.29		640, 426, 910.29	735, 536, 959.11		95, 110, 009.82	2, 681, 435, 999.10
1868	625, 111, 433.20	k1, 000, 500.00	626, 111, 933.20	692, 549, 653.83		66, 437, 752.68	2, 614, 998, 246.42
1869	238, 678, 081.06		238, 678, 081.06	11, 000.00		23, 235, 637.25	2, 591, 762, 609.17
1870	285, 474, 496.00		285, 474, 496.00	261, 912, 718.31		107, 779, 786.13	2, 483, 982, 823.04
				393, 254, 282.13			

1871	268,810,131.49	.....	268,810,131.49	{ m36,343.54 }	.....	130,771,490.72	2,353,211,332.32
1872	305,047,054.00	.....	305,047,054.00	399,545,278.67	.....	99,960,253.54	2,253,251,078.78
1873	214,931,017.00	.....	214,931,017.00	405,007,307.54	.....	18,768,335.58	2,234,482,743.20
1874	439,272,535.46	.....	439,272,535.46	233,699,352.58	.....	17,207,475.23	2,251,690,218.43
1875	387,971,556.00	.....	387,971,556.00	422,065,060.23	.....	19,405,936.48	2,232,284,281.95
1876	397,455,808.00	.....	397,455,808.00	407,377,492.48	.....	51,889,464.80	2,180,394,817.15
1877	348,871,749.00	.....	348,871,749.00	449,345,272.80	.....	24,906,324.95	2,205,301,142.10
1878	404,581,201.00	.....	404,581,201.00	323,965,424.05	.....	50,904,256.10	2,256,205,398.20
1879	792,807,643.00	.....	792,807,643.00	353,676,944.90	.....	93,361,833.84	2,349,567,232.04
1880	211,814,103.00	.....	211,814,103.00	699,445,809.16	.....	220,776,177.41	2,128,791,054.63
1881	113,750,534.00	.....	113,750,534.00	432,590,280.41	.....	51,401,801.05	2,077,389,253.58
1882	120,945,724.00	.....	120,945,724.00	165,152,335.05	.....	150,700,575.55	1,926,688,678.03
1883	555,942,564.00	.....	555,942,564.00	271,646,299.55	.....	34,141,265.96	1,892,547,412.07
1884	206,877,886.00	.....	206,877,886.00	590,053,829.96	.....	53,642,804.50	1,838,904,607.57
1885	245,196,303.00	.....	245,196,303.00	260,520,690.50	.....	33,435,949.57	1,872,340,557.14
1886	116,314,850.00	.....	116,314,850.00	211,760,353.43	.....	39,830.00	1,783,438,697.78
1887	154,440,900.00	.....	154,440,900.00	205,216,769.30	.....	29,606,375.00	1,665,978,276.63
1888	285,016,650.00	.....	285,016,650.00	271,901,321.15	.....	110,069,955.00	1,701,234,668.58
1889	245,111,350.00	.....	245,111,350.00	249,760,258.05	.....	47,453,376.00	1,627,423,606.23
Total	12,491,071,567.92	11,940,936.73	12,503,012,504.65	10,875,588,898.42	3,247,190,025.13	1,619,760,418.90	.....

a Principal of debt, as assumed, Finance Report, 1871, \$336,957.83; deduct items of interest not included, \$64,164.81; remainder, \$272,793.02. (See previous table for explanation of this.)

b \$42,417.80, discount on loan of 1842.

c \$23,289.86, purloined Treasury notes twice redeemed.

d \$233,075, war bounty stock.

e \$5,000,000, Texan indemnity bonds; \$303,573.92, Mexican bonds.

f \$9,900, war bounty stock; \$51.67, interest on old debt—repayments.

g \$2,019,776.10, discount on bonds of February 8, 1861.

h \$45,000 seven-thirty notes of 1861, returned by Treasurer as not issued, and canceled.

i \$4,204,599.38, discount on loan of July and August, 1861; \$30,000, bonds issued in lieu of bonds stolen, Plainfield Bank of New Jersey.

Premiums of twenty-five bonds of 1865, erroneously included..... \$995,247
 Old demand notes, stolen and recirculated..... \$18,000
 Legal-tender notes, stolen and recirculated..... 6,000

24,000

Net amount erroneously included..... 971,247

k Navy pension fund, \$1,000,000, lost note of 1860, \$500.

l \$1,000, being a donation of Peters applied to redemption of five-twenties, June 30, 1864.

m Part of principal, certificates of indebtedness..... \$36,483.54
 Deduct excess of expenditures, two-year notes of 1863..... 140.00

36,343.54

REGISTER.

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EXPENSES OF COLLECTING THE REVENUE FROM CUSTOMS, BY DISTRICTS, FOR THE FISCAL YEAR ENDING JUNE 30, 1889.

Portland, Me.....	\$63,297.39	
Aroostook, Me.....	7,647.02	
Kennebunk, Me.....	564.85	
Belfast, Me.....	1,810.66	
Passamaquoddy, Me.....	21,102.70	
Machias, Me.....	1,926.05	
Waldoborough, Me.....	5,637.87	
Saco, Me.....	427.77	
Bangor, Me.....	14,161.18	
Frenchman's Bay, Me.....	3,277.87	
Wiscasset, Me.....	2,605.49	
Castine, Me.....	2,725.07	
Bath, Me.....	8,171.48	
York, Me.....	617.50	
Portsmouth, N. H.....		\$133,972.90
Vermont, Vt.....		4,764.33
Fall River, Mass.....	5,772.35	93,314.85
Nantucket, Mass.....	511.08	
Barnstable, Mass.....	5,867.69	
Plymouth, Mass.....	4,123.45	
Salem, Mass.....	7,839.60	
New Bedford, Mass.....	7,342.62	
Newburyport, Mass.....	2,538.07	
Gloucester, Mass.....	8,912.92	
Marblehead, Mass.....	1,750.15	
Boston, Mass.....	656,121.98	
Edgartown, Mass.....	1,969.65	
Newport, R. I.....	1,497.86	702,749.56
Bristol, R. I.....	56.45	
Providence, R. I.....	18,841.03	
New Haven, Conn.....	12,685.30	20,395.34
Fairfield, Conn.....	3,221.42	
Hartford, Conn.....	9,882.57	
Stonington, Conn.....	1,533.33	
New London, Conn.....	4,323.97	
Buffalo, N. Y.....	79,560.11	31,646.59
Port Jefferson, N. Y.....	30.00	
Albany, N. Y.....	14,059.57	
Niagara, N. Y.....	63,881.36	
New York, N. Y.....	2,806,673.65	
Oswegatchie, N. Y.....	25,608.18	
Cape Vincent, N. Y.....	13,880.20	
Genesee, N. Y.....	29,445.11	
Dunkirk, N. Y.....	1,037.57	
Oswego, N. Y.....	46,282.03	
Champlain, N. Y.....	43,778.88	
Sag Harbor, N. Y.....	493.15	
Perth Amboy, N. J.....	10,574.06	3,124,729.81
Burlington, N. J.....	234.00	
Little Egg Harbor, N. J.....	557.93	
Bridgeton, N. J.....	673.58	
Newark, N. J.....	1,505.34	
Great Egg Harbor, N. J.....	916.94	
Erie, Pa.....	4,911.37	14,461.85
Pittsburgh, Pa.....	24,652.59	
Philadelphia, Pa.....	431,326.72	
Delaware, Del.....		460,890.68
Baltimore, Md.....	280,985.38	7,968.08
Eastern Maryland.....	2,276.85	
Annapolis, Md.....	917.34	
Georgetown, D. C.....		284,179.57
Petersburgh, Va.....	498.64	7,272.17
Richmond, Va.....	5,212.80	
Tappahanock, Va.....	450.00	
Yorktown, Va.....	13,558.70	
Norfolk, Va.....	10,945.11	
Alexandria, Va.....	1,212.07	
Cherrystone, Va.....	2,055.00	
Wheeling, W. Va.....		33,932.32
Albemarle, N. C.....	1,980.30	1,222.14
Beaufort, N. C.....	1,613.01	
Wilmington, N. C.....	10,864.72	
Pamlico, N. C.....	1,753.97	
		16,212.00
Carried forward.....		4,937,732.19

EXPENSES OF COLLECTING THE REVENUE FROM CUSTOMS, ETC.—Continued.

Brought forward.....	\$4,937,732.19	
Beaufort, S. C.....	\$4,593.17	
Charleston, S. C.....	16,383.58	
Georgetown, S. C.....	1,099.41	
		22,076.16
Brunswick, Ga.....	5,241.36	
St. Mary's, Ga.....	1,284.14	
Savannah, Ga.....	16,212.11	
Atlanta, Ga.....	1,745.03	
		24,482.64
Jacksonville, Fla.....	1,973.23	
Apalachicola, Fla.....	2,617.61	
St. Augustine, Fla.....	980.63	
Key West, Fla.....	54,909.38	
Pensacola, Fla.....	18,224.05	
Fernandina, Fla.....	2,318.47	
St. Mark's, Fla.....	3,236.67	
		84,350.04
Mobile, Ala.....	4,805.48	
Pearl River, Miss.....	500.00	
Natchez, Miss.....	1,071.32	
Vicksburg, Miss.....		6,376.80
Teche, La.....	4,014.59	
New Orleans, La.....	259,823.35	
		264,737.94
Corpus Christi, Tex.....	23,602.54	
Brazos, Tex.....	34,787.99	
Saluria, Tex.....	18,026.19	
Paso del Norte, Tex.....	48,528.22	
Galveston, Tex.....	42,226.84	
		167,171.78
Chattanooga, Tenn.....	894.96	
Memphis, Tenn.....	6,767.80	
		7,662.76
Louisville, Ky.....	31,410.95	
Paducah, Ky.....	438.35	
		31,849.30
Cincinnati, Ohio.....	57,508.35	
Sandusky, Ohio.....	3,591.06	
Miami, Ohio.....	7,016.52	
Cuyahoga, Ohio.....	25,487.88	
		93,403.81
Detroit, Mich.....	86,222.64	
Superior, Mich.....	8,931.79	
Huron, Mich.....	49,887.12	
Michigan, Mich.....	5,116.08	
Grand Rapids, Mich.....	1,054.62	
		151,212.25
Evansville, Ind.....	1,377.87	
Indianapolis, Ind.....	7,883.07	
		9,260.94
Galena, Ill.....	350.00	
Chicago, Ill.....	142,946.73	
		143,296.73
La Crosse, Wis.....	617.45	
Milwaukee, Wis.....	16,283.88	
		16,901.33
Minnesota, Minn.....	20,948.70	
Duluth, Minn.....	4,840.55	
		25,789.25
Des Moines, Iowa.....	337.20	
Burlington, Iowa.....	350.00	
		687.20
Kansas City, Mo.....	10,529.08	
St. Louis, Mo.....	69,439.85	
St. Joseph, Mo.....	5,877.30	
		85,846.23
Montana and Idaho.....		2,389.07
Puget Sound, Wash.....		28,251.75
Sitka, Alaska.....		12,496.80
Denver, Colo.....		6,222.06
Southern Oregon.....	1,050.00	
Oregon, Oregon.....	10,130.97	
Yaquina, Oregon.....	3,464.80	
Willamette, Oregon.....	50,649.37	
		65,275.14
Omaha, Nebr.....		4,173.83
San Diego, Cal.....	12,670.47	
Humboldt, Cal.....	4,442.90	
San Francisco, Cal.....	394,440.48	
Wilmington, Cal.....	19,722.31	
		431,285.16
Amount paid by disbursing agents for salaries, etc.....		169,179.57
Contingent expenses and fees in customs cases.....		32,479.71
Transportation.....		702.41
Miscellaneous, rent, stationery, etc.....		193,413.39
Total net expenditures.....		7,030,487.00

EXPENDITURES FOR ASSESSING AND COLLECTING THE INTERNAL REVENUE FOR THE FISCAL YEAR ENDING JUNE 30, 1889, EMBRACING SALARIES AND EXPENSES OF COLLECTORS AND OF SUPERVISORS AND OF SUBORDINATE OFFICERS.

Alabama.....		\$18,454.32
Arkansas.....		28,245.94
California, first district.....	\$48,642.13	
fourth district.....	30,753.02	
Colorado.....		79,395.15
Connecticut.....		16,312.85
Florida.....		30,858.57
Georgia.....		13,569.47
Illinois, first district.....	74,713.42	
fifth district.....	69,036.74	
eighth district.....	33,083.00	
thirteenth district.....	18,046.81	
Indiana, sixth district.....	48,165.32	
seventh district.....	27,808.81	
Iowa, third district.....	12,318.30	
fourth district.....	19,663.37	
Kansas.....		31,981.67
Kentucky, second district.....	74,892.61	
fifth district.....	218,730.02	
sixth district.....	72,383.86	
seventh district.....	84,717.25	
eighth district.....	74,785.39	
Louisiana.....		525,509.74
Maryland.....		31,496.08
Maine.....		80,840.98
Massachusetts, third district.....		13.50
Michigan, first district.....	27,697.87	
fourth district.....	9,965.06	
Minnesota.....		59,432.17
Missouri, first district.....	51,569.78	
sixth district.....	38,342.86	
Montana.....		37,662.93
Nebraska.....		23,057.20
New Mexico.....		89,912.64
New Hampshire.....		20,117.65
New Jersey, first district.....	12,104.73	
fifth district.....	39,324.97	
New York, first district.....	45,473.74	
second district.....	40,513.69	
third district.....	51,647.26	
fourteenth district.....	31,969.68	
twenty-first district.....	26,748.01	
twenty-eighth district.....	40,024.99	
North Carolina, fourth district.....	80,116.94	
fifth district.....	206,145.47	
Ohio, first district.....	84,570.07	
tenth district.....	21,731.21	
eleventh district.....	24,027.13	
eighteenth district.....	31,129.48	
Oregon.....		236,377.37
Pennsylvania, first district.....	55,884.34	
ninth district.....	64,137.57	
twelfth district.....	30,110.54	
twenty-third district.....	103,041.37	
South Carolina.....		286,262.41
Tennessee, second district.....	27,201.54	
fifth district.....	66,026.68	
sixth district.....	125.12	
Texas, third district.....	19,578.76	
fourth district.....	17,108.15	
Virginia, second district.....	42,477.54	
sixth district.....	80,764.90	
West Virginia.....		123,242.44
Wisconsin, first district.....	35,797.80	
second district.....	14,908.86	
third district.....	252.44	
Carried forward.....		50,959.10
		2,892,371.26

EXPENDITURES FOR ASSESSING AND COLLECTING INTERNAL REVENUE, ETC.—Cont'd.

Brought forward.....	2,892,371.26
Amount to T. J. Hobbs, disbursing clerk, for salaries of supervisors, etc., unclassified by districts.....	805,456.66
Paid for transportation.....	5,587.92
Paid for telegraphing.....	550.77
Paid for miscellaneous.....	66,422.11
Total.....	3,770,388.72

STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE DURING THE FISCAL YEAR ENDING JUNE 30, 1889, ARRANGED BY STATES, ALPHABETICALLY.

Port, number of persons, and occupation.	Compensation.	Port, number of persons, and occupation.	Compensation.
MOBILE, ALA.		SAN FRANCISCO, CAL.—continued.	
1 collector (salary and fees).....	\$2,234.15	4 watchman, \$780.....	\$3,120.00
1 special deputy collector and cashier.....	1,800.00	2 appraisers, \$3,625.....	7,250.00
1 deputy collector and clerk.....	1,200.00	2 assistant appraisers, \$2,500.....	5,000.00
1 inspector and acting appraiser, etc.....	1,277.50	1 examiner of drugs.....	2,000.00
3 inspectors (day), \$1,095.....	3,285.00	3 examiners of merchandise, \$2,000.....	6,000.00
1 inspector (night).....	730.00	3 examiners of merchandise, \$1,600.....	4,800.00
1 messenger.....	566.40	1 examiner of merchandise.....	1,200.00
1 machinist (temporary).....	490.00	1 clerk.....	1,800.00
1 wheelman (temporary).....	281.60	3 samplers, \$1,200.....	3,600.00
1 deck-hand (temporary).....	281.60	1 foreman of laborers.....	1,100.00
1 coal-passer (temporary).....	281.60	15 laborers, \$840.....	12,600.00
1 watchman (temporary).....	86.75	1 messenger.....	840.00
2 boatmen (temporary), \$198.70.....	397.40	1 gauger.....	2,000.00
16 Total.....	12,912.00	1 assistant gauger.....	900.00
SITKA, ALASKA.		1 weigher.....	2,000.00
1 collector (salary and fees).....	2,938.86	16 assistant weighers, \$1,200.....	19,200.00
1 deputy collector and inspector, \$1,800.....	1,512.81	33 inspectors, \$4 per day.....	48,180.00
1 deputy collector, \$1,500.....	1,500.02	19 inspectors, \$3 per day.....	20,805.00
3 deputy collectors, \$1,400.....	4,200.00	1 inspectress, \$3 per day.....	1,095.00
1 deputy collector, \$1,200.....	675.00	33 inspectors (night), \$3 per night.....	36,135.00
3 inspectors, \$3 per day.....	2,679.00	1 surveyor.....	5,000.00
4 watchmen, \$3 per day.....	583.00	1 deputy surveyor.....	3,625.00
1 janitor.....	360.00	1 clerk.....	1,600.00
15 Total.....	14,449.36	1 messenger.....	840.00
EUREKA, CAL.		1 naval officer.....	5,000.00
1 collector.....	2,826.66	1 deputy naval officer.....	3,125.00
SAN DIEGO, CAL.		2 clerks, \$1,800.....	3,600.00
1 collector.....	3,000.00	5 clerks, \$1,600.....	8,000.00
1 deputy collector.....	1,500.00	1 clerk.....	1,400.00
1 deputy collector and inspector.....	1,460.00	1 clerk.....	1,200.00
1 inspector (mounted).....	1,277.50	1 clerk and messenger.....	1,000.00
1 inspector (mounted).....	49.00	10 assistant weighers (temporary), \$3.80 per day.....	12,000.00
2 inspectors, \$1,095.....	2,190.00	30 laborers (temporary), 40 cents per hour.....	22,000.00
1 inspector.....	534.00	4 laborers (temporary), 25 cents per hour.....	1,875.00
1 boatman.....	730.00	277 Total.....	367,085.00
9 Total.....	10,740.50	WILMINGTON, CAL.	
SAN FRANCISCO, CAL.		1 collector.....	3,000.00
1 collector.....	7,000.00	1 deputy collector.....	1,500.00
3 deputy collectors, \$3,625.....	10,875.00	6 inspectors, \$1,095.....	6,570.00
1 auditor.....	3,800.00	1 inspector.....	285.00
1 cashier.....	3,200.00	1 inspector.....	282.00
1 assistant cashier.....	1,800.00	1 inspector.....	267.00
1 clerk.....	2,000.00	1 inspector.....	201.00
2 clerks, \$2,000.....	4,000.00	1 inspector.....	180.00
13 clerks, \$1,800.....	23,400.00	1 inspector.....	171.00
10 clerks, \$1,600.....	16,000.00	1 inspector.....	162.00
1 clerk.....	1,500.00	1 inspector.....	135.00
4 clerks, \$1,400.....	5,600.00	1 inspector.....	108.00
5 clerks, \$1,200.....	6,000.00	1 inspector.....	99.00
7 store-keepers, \$1,400.....	*9,800.00	1 inspector.....	90.00
1 clerk and messenger.....	1,000.00	1 inspector.....	45.00
1 foreman of laborers.....	1,100.00	20 Total.....	13,095.00
17 laborers, \$840.....	14,280.00	DENVER, COLO.	
4 messengers, \$840.....	3,360.00	1 surveyor (salary, fees, etc.).....	3,261.74
2 boatman, \$840.....	1,680.00	1 special deputy surveyor.....	1,200.00
		1 inspector, store-keeper, and gauger.....	1,095.00
		3 Total.....	5,556.74

* Private bonded stores reimbursed by proprietors.

STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

Port, number of persons, and occupation.	Compensation.	Port, number of persons, and occupation.	Compensation.
BRIDGEPORT, CONN.		CEDAR KEYS, FLA.	
1 collector (salary, etc.).....	\$1,404.41	1 collector (salary, fees, etc.).....	\$617.83
1 deputy collector, weigher, etc.....	1,200.00	1 deputy collector and inspector.....	1,095.00
1 inspector and clerk, \$2 per day.....	668.00	1 inspector, \$3 per day.....	1,095.00
3 Total.....	3,272.41	1 inspector, \$1.35 per day.....	492.75
HARTFORD, CONN.		4 Total.....	3,300.58
1 collector.....	3,400.00	FERNANDINA, FLA.	
1 deputy collector.....	1,800.00	1 collector.....	1,413.64
2 clerks, \$1,200.....	2,400.00	1 deputy collector.....	1,095.00
1 clerk and messenger.....	1,100.00	1 boatman and messenger.....	300.00
1 clerk and messenger.....	720.00	3 Total.....	2,808.64
2 store-keepers, \$200.....	400.00	JACKSONVILLE, FLA.	
8 Total.....	9,820.00	1 collector (salary and fees).....	1,521.34
NEW HAVEN, CONN.		1 deputy collector.....	1,125.00
1 collector.....	2,713.84	1 inspector, weigher, and gauger.....	834.24
1 deputy collector.....	1,600.00	1 messenger, \$25 per month.....	125.00
1 deputy collector, inspector, etc.....	1,200.00	4 Total.....	3,605.58
2 inspectors and clerks, \$1,095.....	2,190.00	KEY WEST, FLA.	
2 weighers and gaugers, \$1,095.....	2,190.00	1 collector.....	5,000.00
1 inspector.....	1,095.00	1 special deputy collector.....	2,500.00
1 inspector (night).....	912.50	1 deputy collector (Tampa, Fla.).....	1,500.00
1 messenger.....	500.00	1 deputy collector and clerk.....	1,600.00
10 Total.....	12,401.34	1 deputy collector and clerk, \$1,095.....	936.00
NEW LONDON, CONN.		1 deputy collector and inspector, \$730.....	622.50
1 collector.....	980.74	2 deputy collectors and inspectors, \$547.50.....	1,095.00
1 deputy collector and inspector.....	1,600.00	1 clerk.....	1,500.00
1 inspector.....	1,090.50	2 clerks, \$1,400.....	2,701.09
1 inspector.....	1,080.00	3 clerks, \$1,200.....	3,345.66
1 inspector.....	9.00	1 store-keeper.....	1,400.00
5 Total.....	4,760.24	1 assistant store-keeper.....	600.00
STONINGTON, CONN.		1 chief inspector.....	1,277.50
1 collector.....	150.00	11 inspectors (day), \$1,095.....	10,592.00
1 special deputy collector and inspector.....	500.00	1 captain of night inspectors.....	1,095.00
1 deputy collector and inspector.....	333.60	3 inspectors (night), \$2.50 per night.....	912.50
1 deputy collector and inspector.....	313.04	3 inspectors (night), \$624.....	1,872.00
4 Total.....	1,296.64	1 inspector (special), \$1,095.....	147.50
WILMINGTON, DEL.		9 inspectors (special).....	1,348.00
1 collector.....	1,581.70	1 inspectress, \$3 per day.....	261.00
1 special deputy collector.....	1,600.00	2 inspectresses, \$30 per month.....	572.00
1 deputy collector.....	500.00	1 examiner of leaf tobacco, \$1,460.....	340.00
2 inspectors, \$1,003.75.....	2,007.50	1 watchman (night).....	730.00
1 inspector.....	602.25	1 messenger, \$730.....	678.42
5 boatmen, \$300.....	1,500.00	4 boatmen, \$400.....	1,551.05
11 Total.....	7,791.45	3 boatmen, \$300.....	768.07
GEORGETOWN, D. C.		58 Total.....	43,945.29
1 collector.....	3,278.84	PENSACOLA, FLA.	
1 special deputy collector.....	1,682.80	1 collector.....	3,000.00
1 deputy collector and inspector.....	1,231.50	1 special deputy collector.....	1,600.00
1 inspector.....	1,095.00	1 deputy collector and clerk.....	1,200.00
4 Total.....	7,288.14	1 deputy collector and inspector.....	745.00
APALACHICOLA, FLA.		1 clerk.....	1,000.00
1 collector.....	949.37	6 inspectors, \$1,095.....	6,570.00
1 deputy collector and inspector.....	912.50	2 watchmen (night), \$730.....	1,460.00
1 inspector.....	394.00	1 messenger.....	600.00
1 messenger.....	137.40	6 boatmen, \$420.....	2,520.00
4 Total.....	2,393.27	20 Total.....	18,695.00

* Salary increased June 1, 1889, from \$3 to \$4 per day.

† Salary for July, 1888, \$50; increased August 1, 1888, to \$75 per month. Vacancy during part of September, 1888, on account of death from yellow fever.

‡ Re-imbursed by owners of vessels.

STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

Port, number of persons, and occupation.	Compensation.	Port, number of persons, and occupation.	Compensation.
ST. AUGUSTINE, FLA.		CHICAGO, ILL.—continued.	
1 collector.....	\$500.00	5 clerks, \$1,500.....	\$7,500.00
1 deputy collector and inspector.....	480.00	1 clerk.....	1,400.00
2 Total.....	980.00	1 clerk.....	1,373.60
TAMPA, FLA.		1 clerk.....	1,336.67
(See Key West, Fla. Established as a collection district by act of March 1, 1889. Accounts as a separate collection district opened July 1, 1889.)		1 clerk.....	1,233.60
ATLANTA, GA.		2 clerks, \$1,200.....	2,400.00
1 surveyor (salary, etc.).....	1,563.58	1 clerk.....	1,198.90
BRUNSWICK, GA.		1 clerk.....	1,136.96
1 collector (salary, fees, etc.).....	2,921.09	1 clerk.....	1,100.00
1 deputy collector.....	1,600.00	1 clerk.....	1,000.00
1 deputy collector.....	1,095.00	1 clerk.....	994.61
1 inspector.....	1,035.00	1 chief weigher.....	1,500.00
1 inspector (temporary).....	90.00	1 assistant weigher.....	1,460.00
1 boatman.....	300.00	1 assistant weigher.....	1,277.50
6 Total.....	7,101.09	1 ganger.....	1,460.00
ST. MARY'S, GA.		1 assistant ganger.....	1,277.50
1 collector (salary, fees, etc.).....	600.95	2 inspectors, \$1,460.....	2,920.00
1 deputy collector.....	700.00	5 inspectors, \$1,277.50.....	6,387.50
2 Total.....	1,300.95	2 inspectors, \$1,276.50.....	2,553.00
SAVANNAH, GA.		7 inspectors, \$1,095.....	7,665.00
1 collector.....	3,583.44	1 special inspector.....	1,136.00
1 deputy collector.....	2,000.00	6 inspectors, \$1,089.....	6,524.00
1 deputy collector.....	124.70	1 inspector.....	1,083.50
3 clerks, \$1,500.....	4,500.00	1 inspector.....	1,056.00
1 inspector.....	1,460.00	1 inspector.....	1,014.00
2 inspectors, \$1,095.....	2,190.00	1 inspector.....	852.00
1 inspector (night).....	730.00	1 inspector.....	708.48
1 inspector (night, temporary).....	44.00	1 inspector.....	669.00
1 store-keeper.....	613.66	2 store-keepers, \$1,100.....	2,200.00
1 messenger.....	720.00	1 store-keeper.....	1,033.98
3 boatmen, \$600.....	1,800.00	1 store-keeper.....	821.25
1 boatman.....	360.00	1 store-keeper.....	294.00
17 Total.....	18,125.80	2 openers and packers, \$912.50.....	1,825.00
CHICAGO, ILL.		1 opener and packer.....	910.00
1 collector.....	\$7,000.00	1 opener and packer.....	730.00
2 deputy collectors, \$3,000.....	6,000.00	1 opener and packer.....	668.00
1 deputy collector.....	2,262.16	3 messengers, \$840.....	2,520.00
1 deputy collector.....	2,000.00	1 messenger.....	756.20
1 deputy collector.....	1,600.00	2 watchmen, \$730.....	1,460.00
1 deputy collector (South Chicago, Ill.).....	254.13	1 watchman.....	668.00
1 surveyor (Michigan City, Ind.).....	350.00	1 laborer.....	630.00
1 appraiser.....	3,000.00	1 laborer.....	626.00
1 auditor.....	2,700.00	5 laborers, \$624.....	3,120.00
1 cashier.....	2,500.00	1 laborer.....	602.00
1 assistant cashier.....	1,400.00	1 laborer.....	512.00
1 confidential secretary.....	2,400.00	100 Total.....	129,001.01
1 examiner.....	2,000.00	GALENA, ILL.	
1 examiner.....	1,730.89	1 surveyor (salary, etc.).....	425.90
1 examiner.....	1,700.00	EVANSVILLE, IND.	
2 examiners, \$1,600.....	3,200.00	1 surveyor.....	350.00
1 examiner.....	1,398.94	1 deputy surveyor.....	800.00
1 assistant examiner.....	1,132.30	2 Total.....	1,150.00
1 clerk.....	1,800.00	INDIANAPOLIS, IND.	
1 clerk.....	1,763.34	1 surveyor.....	4,441.08
2 clerks, \$1,600.....	3,200.00	2 deputy surveyor.....	1,200.00
		1 inspector.....	1,095.00
		1 opener and packer.....	600.00
		4 Total.....	7,336.08
		BURLINGTON, IOWA.	
		1 surveyor.....	361.40
		1 deputy surveyor (without compensation).....	
		2 Total.....	361.40

STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

Port, number of persons, and occupation.	Compensation.	Port, number of persons, and occupation.	Compensation.
DUBUQUE, IOWA.		NEW ORLEANS, LA.—continued.	
1 surveyor (salary, fees, etc.).....	\$639.42	16 boatmen, \$600	\$8,939.81
LOUISVILLE, KY.		1 captain of night watchmen.....	880.00
1 surveyor	5,000.00	4 watchmen (night), \$840.....	3,360.00
1 special deputy surveyor and cashier	1,800.00	1 inspector, \$4 per day	1,400.00
1 deputy surveyor and book-keeper.....	1,500.00	24 inspectors, \$3 per day	25,992.00
1 deputy surveyor	1,500.00	13 inspectors, \$2.25 per day	10,365.75
1 entry clerk	1,500.00	1 inspector, \$2 per day	730.00
1 inspector and examiner	1,460.00	1 captain of night inspectors, \$3 per night	1,095.00
1 store-keeper and gauger	1,440.00	20 inspectors (night), \$2.25 per night.....	16,150.50
1 gauger and weigher	1,277.50	1 naval officer	5,000.00
1 opener and packer	750.00	1 deputy naval officer	2,500.00
1 messenger	730.00	1 clerk	1,800.00
1 clerk	540.00	2 clerks, \$1,600	3,200.00
1 laborer	360.00	1 clerk	1,400.00
1 watchman (night)	36.00	1 clerk, \$840	739.60
13 Total	17,893.50	1 messenger	600.00
PADUCAH, KY.		1 surveyor, \$3,500	3,300.31
1 surveyor (salary, fees, etc.).....	549.75	1 deputy surveyor	2,500.00
1 special deputy surveyor (without compensation).....		1 clerk	1,600.00
2 Total	549.75	1 clerk	1,400.00
BRASHEAR, LA.		1 clerk	840.00
1 collector	1,256.49	4 messengers, \$600	2,110.78
1 deputy collector and inspector	1,064.00	242 Total	238,640.37
1 deputy collector and inspector	1,033.00	BANGOR, ME.	
1 inspector and boatman	911.00	1 collector	3,000.00
1 inspector and boatman	543.00	1 special deputy collector	1,600.00
5 Total	4,807.49	1 deputy collector and inspector	1,460.00
NEW ORLEANS, LA.		5 deputy collectors and inspectors, \$1,095	5,475.00
1 collector	7,000.00	2 inspectors, \$1,095	2,190.00
1 special deputy collector and auditor	3,000.00	1 janitor	600.00
1 deputy collector	3,000.00	1 engineer and fireman, \$1.50 per day	319.50
1 deputy collector (Shreveport, La.)	480.00	1 watchman (night), \$2 per night.....	730.00
1 cashier and clerk, \$2,500	2,499.91	13 Total	15,374.50
1 assistant cashier and clerk	1,600.00	BATH, ME.	
1 secretary and chief clerk, \$2,200	1,960.62	1 collector (fees, etc.)	3,066.96
3 clerks, \$1,800	5,400.00	1 deputy collector and inspector	1,460.00
5 clerks, \$1,600	7,999.98	1 deputy collector and inspector	1,095.00
9 clerks, \$1,400	12,600.00	1 deputy collector and inspector	803.00
8 clerks, \$1,200	9,176.08	2 inspectors, etc., \$1,095	2,190.00
2 clerks, \$1,000	2,000.00	1 inspector	346.75
1 clerk, \$840	837.63	1 inspector	255.50
14 clerks, \$800	9,970.77	8 Total	9,217.21
1 messenger, \$750	526.34	BELFAST, ME.	
12 messengers, \$600	6,681.70	1 collector (fees and commissions)	845.64
1 appraiser	3,000.00	1 deputy collector and inspector	912.50
2 assistant appraisers, \$2,500	5,000.00	1 deputy collector and inspector	730.00
4 examiners, \$1,800	7,200.00	1 deputy collector and inspector	150.00
1 examiner	1,400.00	1 deputy collector and inspector	100.00
1 examiner	1,200.00	1 clerk	266.30
1 special examiner of drugs, \$1,000	891.73	6 Total	3,004.44
1 superintendent of warehouses	1,800.00	CASTINE, ME.	
3 store-keepers, \$1,460	4,307.83	1 collector (salary, fees, etc.)	705.63
1 weigher, \$1,800	1,790.25	1 special deputy collector and inspector	866.50
6 assistant weighers, \$1,200	7,100.78	2 deputy collectors and inspectors, \$728	1,456.00
1 assistant weigher, \$2 per day	2.00	1 deputy collector and inspector	244.20
1 gauger	1,500.00	5 Total	3,272.33
1 packer	850.00		
1 sampler	750.00		
2 openers and packers, \$720	1,440.00		
1 marker, \$600	562.46		
1 chief laborer	800.00		
53 laborers, \$600	28,348.54		

*\$1,080 of this amount paid by the Louisville Public Warehouse Company.

STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

Port, number of persons, and occupation.	Compensation.	Port, number of persons, and occupation.	Compensation.
EASTPORT, ME.		PORTLAND, ME.	
1 collector	\$3,000.00	3 watchmen, \$2 per day	\$2,190.00
1 special deputy collector	1,800.00	1 sampler and laborer	840.00
1 deputy collector	1,600.00	1 marker	730.00
1 deputy collector	1,095.00	1 messenger	650.00
2 deputy collectors, \$912.50	1,825.00	1 deputy collector and inspector (Lowelltown, Me.)	1,200.00
7 inspectors, \$1,095	7,665.00	1 deputy collector and inspector (Lowelltown, Me.)	900.00
4 inspectors, \$912.50	3,650.00		
4 inspectors, \$730	2,920.00		
21 Total	23,555.00	44 Total	60,680.00
ELLSWORTH, ME.		SACO, ME.	
1 collector (fees, etc.)	856.51	1 collector (salary, fees, etc.)	287.10
1 special deputy collector and inspector	900.00	2 inspectors (temporary), \$3 per day	42.00
1 deputy collector and inspector	730.00		
1 deputy collector and inspector	700.00	3 Total	329.10
1 deputy collector and inspector, \$1.65 per day	450.45	WALDOBOROUGH, ME.	
2 store-keepers, \$48	96.00	1 collector (salary, fees, etc.)	3,000.00
1 store-keeper	24.00	1 special deputy collector, \$3 per day	1,095.00
8 Total	3,756.96	1 deputy collector, inspector, etc., \$3 per day	1,095.00
HOULTON, ME.		1 deputy collector, inspector, etc., \$2.25 per day	831.25
1 collector	1,063.21	3 deputy collectors, inspectors, etc., \$2 per day	2,190.00
1 special deputy collector and inspector	1,460.00	7 Total	8,201.25
2 deputy collectors and inspectors, \$1,095	2,190.00	WISCASSET, ME.	
1 deputy collector and inspector	1,062.00	1 collector	606.51
1 deputy collector and inspector	1,056.00	2 deputy collectors, \$912.50	1,825.00
1 deputy collector and inspector	912.50	1 inspector	365.00
7 Total	7,743.71	4 Total	2,796.51
KENNEBUNK, ME.		YORK, ME.	
1 collector (fees, etc.)	34.75	1 collector	256.80
1 deputy collector, inspector, etc.	584.00	BARNSTABLE, MASS.	
1 special deputy collector, inspector, etc. (without compensation)		1 collector	1,616.58
3 Total	618.75	1 deputy collector	900.00
MACHIAS, ME.		1 deputy collector	718.00
1 collector (salary, fees, etc.)	1,852.02	1 deputy collector	492.75
1 special deputy collector	805.00	1 deputy collector	490.05
1 deputy collector	450.00	1 deputy collector	488.78
1 deputy collector	300.00	1 deputy collector	477.90
4 Total	3,407.02	1 deputy collector	440.10
PORTLAND, ME.		1 deputy collector	375.30
1 collector	6,000.00	1 clerk	500.00
2 deputy collectors, \$3,000	6,000.00	7 store-keepers, \$50	350.00
1 surveyor	4,500.00	1 store-keeper	47.26
1 deputy surveyor	2,500.00	1 store-keeper	46.34
1 appraiser, \$3,000	2,400.00	1 store-keeper	18.70
1 assistant appraiser	2,500.00	20 Total	6,959.68
1 weigher and ganger	2,000.00	BOSTON, MASS.	
1 assistant weigher, \$4 per day	1,460.00	1 collector	8,000.00
4 clerks, \$1,200	4,800.00	3 deputy collectors, \$3,000	9,000.00
2 clerks, \$1,100	1,557.00	1 comptroller and principal clerk	4,500.00
1 clerk, \$1,000	415.00	1 auditor	3,000.00
1 clerk and superintendent of warehouses	1,500.00	1 cashier	3,000.00
4 store-keepers, \$1,100	2,843.00	1 assistant cashier	2,200.00
1 ganger and inspector, \$3 per day	1,095.00	1 secretary and chief clerk	2,500.00
12 inspectors, \$3 per day	13,140.00	3 chief clerks, \$2,000	6,000.00
2 boatmen, \$2 per day	1,460.00	1 clerk	2,000.00
		7 clerks, \$1,800	12,600.00
		25 clerks, \$1,600	40,000.00

STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

Port, number of persons, and occupation.	Compensation.	Port, number of persons, and occupation.	Compensation.
BOSTON, MASS.—continued.		BOSTON, MASS.—continued.	
12 clerks, \$1,400	\$16,800.00	18 openers and packers, \$840	\$15,120.00
22 clerks, \$1,200	26,400.00	3 messengers, \$840	2,520.00
8 clerks, \$1,000	8,000.00	1 messenger	730.00
3 clerks, \$875	2,625.00	4 porters, \$626	2,504.00
8 clerks, \$840	6,720.00		
1 clerk	800.00	969 Total	615,218.45
1 clerk and inspectress	1,000.00		
78 inspectors, \$1,460	113,880.00	EDGARTOWN, MASS.	
30 inspectors (night), \$1,095	32,750.00	1 collector (salary, fees, etc.)	513.65
2 inspectors and acting deputy collectors, \$1,460	2,920.00	1 special deputy collector, inspector, etc	730.00
1 carpenter	1,095.00	1 deputy collector, inspector, etc	730.00
1 measurer of marble, \$3.50 per day	283.50	1 inspector	570.00
1 weigher	2,000.00	4 Total	2,543.65
4 assistant weighers, \$1,600	6,400.00		
24 assistant weighers, \$1,460	35,040.00	FALL RIVER, MASS.	
3 weigher's clerks, \$1,200	3,600.00	1 collector	3,000.00
1 gauger	2,000.00	1 deputy collector, inspector, etc	1,500.00
2 assistant gaugers, \$1,460	2,920.00	1 inspector, weigher, etc	1,095.00
1 clerk in charge of warehouses	2,000.00	1 boatman	300.00
2 clerks and store-keepers, \$1,600	3,200.00	4 Total	5,895.00
1 clerk and store-keeper	500.00		
13 store-keepers, \$1,400	18,200.00	GLOUCESTER, MASS.	
11 store-keepers, \$500	5,500.00	1 collector	4,001.19
10 messengers, \$840	8,400.00	1 deputy collector	1,200.00
5 messengers, \$800	4,000.00	1 clerk	900.00
7 messengers, \$720	5,040.00	3 inspectors, \$3 per day	3,285.00
1 messenger	625.00	1 store-keeper	437.36
7 elevator conductors, \$800	5,600.00	1 store-keeper	302.99
1 janitor	800.00	1 store-keeper	214.81
1 janitor	625.00	1 store-keeper	46.03
1 watchman (day)	1,095.00	1 boatman	480.00
8 watchmen (night), \$730	5,840.00	11 Total	10,867.38
22 porters, \$626	13,772.00		
4 boatmen, \$2.25 per day	3,285.00	MARBLEHEAD, MASS.	
2 foremen of laborers, \$1,000	2,000.00	1 collector (fees and commissions)	608.84
535 *wharf laborers, 30 cents per hour	44,656.95	1 special deputy collector, etc	730.00
1 naval officer	5,000.00	1 deputy collector and inspector (Lynn, Mass)	730.00
1 deputy naval officer	2,500.00	3 Total	2,068.84
1 assistant deputy naval officer	2,000.00		
1 chief clerk	2,000.00	NANTUCKET, MASS.	
4 clerks, \$1,800	7,200.00	1 collector (salary, fees, etc.)	271.45
3 clerks, \$1,600	4,800.00		
2 clerks, \$1,400	2,800.00	NEW BEDFORD, MASS.	
2 clerks, \$1,200	2,400.00	1 collector	3,000.00
3 clerks, \$840	2,520.00	1 deputy collector	1,600.00
1 messenger	840.00	1 inspector, weigher, gauger, etc	1,095.00
1 surveyor	5,000.00	1 inspector	1,095.00
1 deputy surveyor	2,500.00	1 clerk	1,000.00
1 clerk and assistant to surveyor	2,000.00	5 Total	7,790.00
1 clerk	1,600.00		
1 clerk	1,500.00	NEWBURYPORT, MASS.	
1 clerk	1,400.00	1 collector	356.72
1 clerk	1,200.00	1 deputy collector and inspector	1,000.00
1 messenger	840.00	1 deputy collector, inspector, etc	900.00
1 messenger	720.00	1 inspector and boatman	400.00
1 general appraiser	3,000.00	4 Total	2,656.72
1 appraiser	3,000.00		
2 assistant appraisers, \$2,500	5,000.00		
1 confidential clerk	1,600.00		
1 special examiner of drugs	2,500.00		
1 examiner	2,500.00		
3 examiners, \$2,000	6,000.00		
7 examiners, \$1,800	12,600.00		
3 examiners, \$1,600	4,800.00		
2 examiners, \$1,400	2,800.00		
1 examiner	1,200.00		
2 clerks, \$1,400	2,800.00		
1 private secretary	1,200.00		
1 sampler	1,200.00		
5 samplers, \$1,000	5,000.00		
2 samplers, \$875	1,750.00		
2 openers and packers, \$900	1,800.00		

*Average number.

†When employed.

STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

Port, number of persons, and occupation.	Compensation.	Port, number of persons, and occupation.	Compensation.
PLYMOUTH, MASS.		BALTIMORE, MD.—continued.	
1 collector	\$3,000.00	1 examiner, \$1,600	\$70.33
1 deputy collector	1,082.80	3 examiners, \$1,400	4,138.45
1 inspector (temporary)	21.00	1 clerk	1,400.00
1 janitor	40.00	1 foreman of laborers	840.00
4 Total	4,143.80	6 laborers, \$840	5,023.79
SALEM, MASS.		3 laborers, \$720	2,159.92
1 collector	1,045.68	1 messenger	840.00
1 special deputy collector	1,460.00	1 messenger	720.00
1 inspector, weigher, etc.	1,095.00	1 clerk and store-keeper	1,800.00
4 inspectors, \$1,095	4,380.00	1 clerk	1,600.00
1 boatman	600.00	1 engineer	1,200.00
8 Total	8,580.68	1 fireman	1,095.00
ANNAPOLIS, MD.		1 foreman of porters	820.00
1 collector	426.25	3 porters, \$820	2,460.00
1 deputy collector, inspector, etc ..	400.00	1 porter	720.00
2 Total	826.25	3 laborers, \$720	2,160.00
BALTIMORE, MD.		8 store-keepers, \$1,200	17,811.82
1 collector	7,000.00	(?) store-keepers (night), \$7 per night ..	1,141.00
2 deputy collectors, \$3,000	6,000.00	1 naval officer	5,000.00
1 cashier	2,500.00	1 deputy naval officer	2,500.00
1 assistant cashier	1,800.00	2 clerks, \$1,600	3,195.63
1 auditor	2,500.00	4 clerks, \$1,400	4,196.26
1 assistant auditor	1,800.00	2 clerks, \$1,200	1,199.99
1 private secretary	1,800.00	1 clerk, \$1,000	2.72
5 clerks, \$1,800	8,992.33	1 clerk, \$4 per day	4.00
7 clerks, \$1,600	9,969.20	1 messenger, \$840	798.59
9 clerks, \$1,400	12,276.92	1 messenger, \$720	37.17
7 clerks, \$1,200	7,979.34	1 surveyor	4,500.00
1 messenger and copyist	900.00	1 deputy surveyor	2,500.00
1 captain of watch	875.00	1 clerk	1,800.00
4 watchmen, \$840	3,360.00	1 clerk	1,200.00
1 messenger	840.00	4 messengers, \$840	3,360.00
5 messengers, \$720	3,584.00	1 messenger	720.00
2 laborers, \$720	1,440.00	Weighers' laborers, 25 cents per hour	10,518.40
1 inspector, \$4 per day	1,264.00	251 Total	262,537.70
33 inspectors, \$3.50 per day	40,379.50	CRISFIELD, MD.	
1 captain of inspectors (night), \$3.50 per night	1,277.50	1 collector	2,650.30
33 inspectors (night), \$7 per night ..	*1,120.00	1 deputy collector and inspector	900.00
23 inspectors (night), \$3 per night ..	23,676.00	2 Total	3,550.30
8 inspectors (temporary night), \$7 per night	*4,921.00	DETROIT, MICH.	
2 debenture markers, \$840	805.72	1 collector (salary, fees, etc.)	4,500.00
1 examiner (female)	600.00	1 special deputy collector, \$2,500	2,728.91
1 boatman and acting pilot, \$60 per month	720.00	1 deputy collector and examiner	2,182.46
1 boatman, \$45 per month	532.73	1 deputy collector and clerk	1,746.09
1 boatman, \$40 per month	480.00	1 deputy collector and clerk	1,637.50
1 fireman, \$45 per month	532.73	1 deputy collector and clerk	1,440.00
4 laborers, \$60 per month	1,486.44	3 deputy collectors and clerks, \$1,400 ..	4,444.93
1 weigher	2,000.00	1 deputy collector and clerk	1,091.29
11 assistant weighers, \$1,200	13,138.04	1 deputy collector and clerk	1,053.10
1 assistant weigher and acting gauger	1,300.00	6 deputy collectors and clerks, \$900 ..	5,895.00
2 clerks, \$1,200	2,132.58	1 deputy collector and clerk, \$3 per day	1,195.10
1 messenger	720.00	1 deputy collector and inspector	1,746.09
1 keeper of scales room, \$660	633.10	1 deputy collector and inspector	1,310.16
8 laborers, \$1.75 per day	1,165.50	2 deputy collectors and inspectors, \$900	1,965.00
1 general appraiser	3,000.00	4 deputy collectors and inspectors, \$3 per day	4,714.40
2 local appraisers, \$3,000	6,000.00	1 deputy collector and inspector, \$3 per day	\$1,456.10
1 merchant appraiser, \$5 per day ..	5.00	1 deputy collector and inspector	\$1,432.09
2 examiners, \$1,800	3,600.00	1 deputy collector and inspector, \$2.50 per day	\$1,322.70

* Re-imbursed by consignees of vessels.

† Re-imbursed by proprietors of private bonded warehouses.

‡ Number actually employed not known: varies at different times.

§ Of this amount \$261 was received for extra services, at \$3 per Sunday. Re-imbursed by the City Ferry Company.

|| Of this amount \$299.99 was received for extra services, at \$25 per month. Re-imbursed by the Michigan Central Railway Company.

¶ Of this amount \$927.39 was received for extra services, at \$25 per month. Re-imbursed by Hiram Walker.

STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

Port, number of persons, and occupation.	Compensation.	Port, number of persons, and occupation.	Compensation.
DETROIT, MICH.—continued.		PORT HURON, MICH.	
1 deputy collector and inspector, \$2.50 per day.....	*\$1,152.45	1 collector (salary, fees, etc.).....	\$3,236.20
1 deputy collector and inspector, \$2.50 per day.....	†1,100.07	1 special deputy collector.....	2,000.00
17 deputy collectors and inspectors, \$2.50 per day.....	15,615.29	1 deputy collector.....	1,500.00
1 deputy collector and inspector, \$2 per day.....	796.43	1 deputy collector and cashier.....	||1,547.34
1 deputy collector and inspector, \$1.50 per day.....	597.55	1 deputy collector and clerk.....	1,400.00
2 deputy collectors and inspectors, \$1 per day.....	730.00	1 deputy collector and inspector.....	1,300.00
2 deputy collectors and inspectors, 65 cents per day.....	474.50	2 deputy collectors and inspectors, \$1.200.....	2,400.00
1 deputy collector and inspector, 35 cents per day.....	198.00	1 deputy collector and inspector.....	1,166.22
5 deputy collectors and inspectors, 30 cents per day.....	547.50	3 deputy collectors and inspectors, \$1.100.....	3,300.00
1 cashier.....	1,965.00	6 deputy collectors and inspectors, \$3 per day.....	6,570.00
1 appraiser.....	3,000.00	4 deputy collectors and inspectors, \$1.000.....	4,000.00
2 inspectresses, \$1.50 per day.....	1,095.00	1 deputy collector and inspector.....	983.20
1 store-keeper.....	895.54	3 deputy collectors and inspectors, \$930.....	2,790.00
1 messenger.....	796.19	1 deputy collector and inspector.....	928.82
1 laborer.....	770.90	2 deputy collectors and inspectors, \$900.....	1,800.00
67 Total.....	71,495.34	1 deputy collector and inspector.....	864.00
GRAND HAVEN, MICH.		1 deputy collector and inspector.....	825.80
1 collector.....	2,500.00	1 deputy collector and inspector.....	748.74
1 special deputy collector.....	900.00	3 deputy collectors and inspectors, \$2.50 per day.....	2,737.50
1 deputy collector and clerk.....	602.25	1 deputy collector and inspector.....	225.00
1 deputy collector and inspector, \$2 per day.....	730.00	1 deputy collector and inspector.....	206.25
5 deputy collectors and inspectors, \$1 per day.....	1,202.00	1 deputy collector, inspector, and clerk, \$3 per day.....	1,095.00
2 deputy collectors and inspectors, 65 cents per day.....	357.50	1 deputy collector and messenger.....	730.00
11 Total.....	6,291.75	1 deputy collector and messenger.....	600.00
GRAND RAPIDS, MICH.		1 deputy collector and messenger.....	458.08
1 surveyor (salary, fees, etc.).....	1,485.61	1 deputy collector and messenger.....	425.05
MARQUETTE, MICH.		1 deputy collector and messenger.....	425.00
1 collector.....	2,500.00	1 deputy collector and messenger.....	400.07
1 special deputy collector.....	1,200.00	1 deputy collector and messenger.....	399.50
1 deputy collector.....	1,206.00	1 deputy collector and messenger.....	360.06
1 deputy collector.....	812.00	2 deputy collectors and messengers, \$199.65.....	399.30
1 deputy collector.....	292.00	1 deputy collector and messenger.....	250.75
1 deputy collector.....	236.00	1 inspector and watchman.....	730.00
1 deputy collector.....	184.00	1 messenger.....	730.00
1 deputy collector.....	140.00	1 store-keeper.....	1,100.00
1 deputy collector.....	69.00	1 inspectress.....	240.00
1 deputy collector.....	41.50	53 Total.....	48,851.88
1 deputy collector.....	28.50	DULUTH, MINN.	
1 deputy collector.....	16.80	1 collector.....	1,000.00
1 deputy collector and clerk.....	28.00	1 deputy collector.....	1,400.00
3 inspectors (frontier), \$1,003.....	3,009.00	1 deputy collector (Grand Marais, Minn.).....	176.00
1 inspector (frontier).....	184.00	1 deputy collector (Two Harbors, Minn.).....	181.59
1 inspectress.....	196.00	1 deputy collector and inspector.....	1,200.00
13 Total.....	10,136.80	1 inspector, \$4 per day.....	120.00
		6 Total.....	4,077.59
		ST. PAUL, MINN.	
		1 collector.....	2,266.62
		1 deputy collector.....	2,000.00

* Of this amount \$157.14 was received for extra services, at \$12 per month. Re-imbursed by the City Ferry Company.

† Of this amount \$104.76 was received for extra services, at \$8 per month. Re-imbursed by the City Ferry Company.

‡ Employed during season of navigation only.

§ During season of navigation.

|| Of this amount \$47.34 was due on account of last fiscal year.

NOTE.—Of the above total amount the sum of \$4,462.68 was paid employes during the fiscal year as compensation of a like amount deducted from salaries during the months of April, May, and June, 1888, by order of the Department.

STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

Port, number of persons, and occupation.	Compensation.	Port, number of persons, and occupation.	Compensation.
ST. PAUL, MINN.—continued.		VICKSBURG, MISS.	
2 deputy collectors, \$1,460	\$2,920.00	1 collector	\$500.00
3 deputy collectors, \$1,095	3,285.00		
1 deputy collector and clerk	1,460.00	FORT BENTON, MONT.	
1 deputy collector and gauger, etc.	2,000.00	1 collector	1,022.36
5 deputy collectors and inspectors (mounted), \$1,277.50	6,387.50	1 inspector (mounted)	959.00
1 deputy collector and inspector (mounted, temporary)	325.50	2 Total	1,981.36
2 clerks and inspectors, \$1,095	2,190.00		
3 inspectors, \$1,095	3,285.00	LINCOLN, NEBR.	
1 inspector (temporary)	861.00	(No customs officers appointed at this port up to June 30, 1889.)	
1 inspector (temporary)	672.00	OMAHA, NEBR.	
1 inspector and store-keeper (temporary)*	252.00	1 surveyor	2,469.38
23 Total	27,904.67	1 inspector	1,095.00
KANSAS CITY, MO.		1 clerk	1,050.00
1 surveyor	5,000.00	3 Total	4,614.38
1 special deputy surveyor and inspector	1,500.00		
1 deputy surveyor and clerk	1,200.00	PORTSMOUTH, N. H.	
1 deputy surveyor and inspector	900.00	1 collector	682.84
4 Total	8,600.00	1 deputy collector and inspector	1,095.00
ST. JOSEPH, MO.		1 inspector	1,460.00
1 surveyor	3,575.31	1 inspector	912.50
1 deputy surveyor	1,166.20	1 inspector	730.00
1 porter	360.00	1 boatman	400.00
3 Total	5,101.51	6 Total	5,280.34
ST. LOUIS, MO.		BRIDGETON, N. J.	
1 surveyor	5,000.00	1 collector	753.62
1 special deputy surveyor	2,500.00	1 special deputy collector	153.35
1 deputy surveyor and cashier	2,000.00	2 deputy collectors, \$120	240.00
1 deputy surveyor, chief weigher, etc.	1,600.00	4 Total	1,146.97
1 deputy surveyor and clerk	1,600.00		
1 deputy surveyor and clerk	1,509.00	NEWARK, N. J.	
1 appraiser	3,000.00	1 collector, (salary, fees, etc.)	1,036.57
1 liquidating clerk	1,800.00	1 deputy collector and inspector	1,200.00
2 clerks, \$1,400	2,800.00	2 Total	2,236.57
2 clerks, \$1,200	2,400.00		
1 clerk, assistant weigher, etc.	1,200.00	PERTH AMBOY, N. J.	
1 assistant weigher and gauger	1,000.00	1 collector	3,600.00
1 examiner	1,600.00	1 special deputy collector	1,200.00
1 store-keeper	1,000.00	1 deputy collector and inspector	1,095.00
1 sampler	900.00	3 inspectors, \$1,095	3,168.00
1 opener and packer	900.00	1 clerk and inspector, \$840	767.20
1 messenger	840.00	1 inspector, janitor, and boatman	547.50
1 laborer	720.00	1 store-keeper	600.00
3 laborers, \$600	1,800.00	9 Total	10,977.70
1 drug examiner, \$5 per day	995.00		
2 inspectors, \$3.50 per day	2,555.00	SOMERS POINT, N. J.	
5 inspectors, \$3 per day	5,475.00	1 collector	567.55
1 watchman, \$2.50 per day	912.50	1 deputy collector	500.00
32 Total	44,097.50	2 Total	1,067.55
NATCHEZ, MISS.			
1 collector	500.00	TRENTON, N. J.	
SHIELDSBOROUGH, MISS.		1 collector	150.00
1 collector	2,517.68	1 deputy collector (without compensation)	
2 special deputy collectors and inspectors, \$1,095	2,190.00	2 Total	150.00
1 inspector	1,095.00		
1 inspector and boatman	730.00		
5 Total	6,532.68		

*In private bonded warehouse.

†When employed.

‡Private bonded yard.

STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

Port, number of persons, and occupation.	Compensation.	Port, number of persons, and occupation.	Compensation.
TUCKERTON, N. J.		NEW YORK, N. Y.—continued.	
1 collector (salary and fees)	\$298.10	1 cashier	\$5,000.00
1 deputy collector	467.93	1 assistant cashier	2,000.00
2 Total	766.03	1 assistant cashier	1,400.00
ALBANY, N. Y.		1 chief clerk	5,000.00
1 surveyor	5,000.00	1 chief clerk	3,000.00
1 special deputy surveyor	1,460.00	2 chief clerks, \$2,700	5,400.00
2 deputy surveyors, \$1,095	2,190.00	1 chief clerk	2,600.00
4 inspectors, \$1,095	4,380.00	7 chief clerks, \$2,500	17,500.00
8 Total	13,030.00	1 assistant chief clerk	2,500.00
BUFFALO, N. Y.		1 acting disbursing agent	3,500.00
1 collector	4,500.00	1 paymaster	2,500.00
1 special deputy collector	2,500.00	1 private secretary	2,500.00
2 deputy collectors (International Bridge, N. Y.), \$1,460	2,920.00	2 clerks, \$2,500	5,000.00
1 deputy collector (East Buffalo, N. Y.)	1,095.00	1 clerk	2,400.00
1 deputy collector (Tonawanda, N. Y.)	1,095.00	16 clerks, \$2,200	35,200.00
1 deputy collector (Black Rock Ferry, N. Y.)	1,642.50	24 clerks, \$2,000	48,000.00
1 appraiser	3,000.00	12 clerks, \$1,800	21,600.00
1 entry and liquidating clerk	1,600.00	52 clerks, \$1,600	83,200.00
1 warehouse clerk and book-keeper	1,400.00	59 clerks, \$1,400	82,600.00
1 cashier	1,400.00	87 clerks, \$1,200	104,400.00
1 impost and statistical clerk	1,200.00	88 clerks, \$1,000	88,000.00
1 clearance clerk	1,200.00	2 weighers, \$2,500	5,000.00
1 clearance clerk (night)	583.00	1 superintendent of assistant weighers	2,000.00
1 marine clerk	1,200.00	2 foremen of assistant weighers, \$1,600	3,200.00
4 inspectors, \$1,277.50	5,110.00	81 assistant weighers, \$4 per day*	101,412.00
14 inspectors, \$1,095	15,330.00	28 assistant weighers (temporary), 30 cents per hour*	25,848.15
1 inspector	912.50	1 chief teller	2,200.00
5 inspectors (temporary)	3,104.00	9 tellers, \$2,000	18,000.00
1 store-keeper	1,100.00	1 ganger	2,000.00
1 store-keeper	1,000.00	1 superintendent of assistant gaugers, etc	1,800.00
1 messenger	800.00	8 assistant gaugers, \$4 per day*	10,016.00
42 Total	52,692.00	310 inspectors, \$4 per day	452,600.00
CAPE VINCENT, N. Y.		3 inspectors (special), \$4 per day	4,380.00
1 collector	2,500.00	118 inspectors (night), \$3 per night	129,210.00
1 special deputy collector	1,500.00	4 inspectors (coastwise)	732.00
1 deputy collector	1,200.00	21 inspectresses, \$3 per day	22,995.00
7 deputy collectors and inspectors, \$3 per day	3,156.00	1 superintendent of laborers	1,600.00
7 deputy collectors and inspectors, \$1.25 per day	3,193.75	1 foreman of laborers (porters)	840.00
3 inspectors, \$3 per day	2,280.00	18 laborers, \$720	12,960.00
20 Total	13,829.75	100 laborers (public stores), \$720	72,000.00
DUNKIRK, N. Y.		1 laborer, 30 cents per hour*	939.00
1 collector	1,074.62	28 laborers (gaugers), \$2.50 per day	21,910.00
GREENPORT, N. Y.		2 laborers (gaugers), 40 cents per hour	2,504.00
1 surveyor (fees)	333.42	12 laborers (gaugers), 30 cents per hour	11,268.00
NEW YORK, N. Y.		laborers (weighers) \$2.50 per day, and 30 and 40 cents per hour*†	191,531.10
1 collector	12,000.00	2 stenographers, \$1,500	3,000.00
10 deputy collectors, \$3,000	30,000.00	1 stenographer	1,000.00
1 assistant collector (Jersey City, N. J.)	2,000.00	61 store-keepers, \$1,400	85,400.00
1 deputy collector (Newburgh, N. Y.)	750.00	1 custodian of internal revenue stamps	1,400.00
1 deputy collector (Cold Spring, N. Y.)	200.00	1 detective	1,400.00
1 auditor	5,000.00	2 detectives, \$4 per day	2,920.00
		1 engineer	1,300.00
		1 engineer	1,200.00
		1 engineer (naval office)	1,000.00
		1 assistant engineer	840.00
		1 assistant engineer	720.00
		1 assistant engineer (naval office), \$2 per day	300.00
		1 assistant engineer, \$3 per day	1,095.00
		2 carpenters, \$1,300	2,600.00
		2 carpenters, \$1,200	2,400.00
		1 superintendent of supplies	1,200.00
		1 book-binder	1,200.00
		1 book-binder's assistant	600.00
		1 opener and packer	1,095.00
		5 copyists, \$1,000	5,000.00
		1 mail-carrier	1,000.00
		1 messenger	890.00

* When employed.

† Number actually employed not known; varies at different times.

STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

Port, number of persons, and occupation.	Compensation.	Port, number of persons, and occupation.	Compensation.
NEW YORK, N. Y.—continued.		NEW YORK, N. Y.—continued.	
78 messengers, \$840.....	\$65,520.00	11 messengers, \$840.....	\$9,240.00
3 messengers, \$720.....	2,160.00	1 messenger.....	500.00
4 watchmen, \$840, and \$2.50 per Sunday.....	3,880.00	1 surveyor.....	8,000.00
32 watchmen, \$840.....	26,880.00	1 deputy surveyor.....	2,500.00
2 ushers, \$840.....	1,680.00	1 auditor.....	5,000.00
7 floor book-keepers, \$840.....	5,880.00	1 superintendent of barge office.....	2,500.00
8 foremen, \$840.....	6,720.00	1 private secretary.....	2,000.00
7 elevator men, \$840.....	5,880.00	1 stenographer, \$5 per day.....	1,825.00
2 searchers, \$840.....	1,680.00	1 clerk.....	1,800.00
3 firemen, \$840.....	2,520.00	9 clerks, \$1,600.....	14,400.00
3 firemen, \$720.....	2,160.00	2 clerks, \$1,400.....	2,800.00
1 porter.....	720.00	1 clerk.....	1,200.00
1 scrub woman.....	540.00	7 inspectors for measuring vessels, \$4 per day.....	10,220.00
1 head charwoman.....	420.00	9 messengers, \$840.....	7,560.00
6 char women, \$360.....	2,160.00	5 messengers, \$720.....	3,600.00
5 janitors (weighers), \$2 per day*.....	3,130.00		
1 measurer of marble (temporary), \$5 per day†.....	1,565.00	1,909 Total.....	2,669,260.50
1 appraiser.....	4,000.00		
10 assistant appraisers, \$3,000.....	30,000.00	OGDENSBURG, N. Y.	
1 chief clerk.....	2,500.00	1 collector (salary, fees, etc.).....	2,535.85
24 examiners, \$2,500.....	60,000.00	1 deputy collector.....	1,600.00
1 examiner.....	2,300.00	3 deputy collectors, \$1,200.....	3,600.00
7 examiners, \$2,200.....	15,400.00	6 deputy collectors, \$1,095.....	6,570.00
20 examiners, \$2,000.....	40,000.00	1 deputy collector.....	1,000.00
34 examiners, \$1,800.....	61,200.00	1 deputy collector.....	912.50
1 examiner.....	1,200.00	1 deputy collector.....	800.00
1 law clerk.....	2,000.00	1 deputy collector.....	602.25
1 stenographer.....	2,000.00	2 deputy collectors, \$600.....	1,200.00
1 private secretary.....	2,000.00	1 inspector.....	1,460.00
2 clerks, \$1,600.....	3,600.00	1 inspector.....	1,413.50
7 clerks, \$1,600.....	11,200.00	2 inspectors, \$1,095.....	2,190.00
4 clerks, \$1,200.....	4,800.00		
3 clerks, \$1,000.....	3,000.00	21 Total.....	23,884.10
3 clerks, \$864.....	2,592.00		
1 superintendent of openers and packers.....	1,600.00	OSWEGO, N. Y.	
6 foremen of openers and packers, \$3.75 per day*.....	7,042.50	1 collector (salary, etc.).....	4,500.00
70 openers and packers, \$3 per day*.....	65,730.00	1 deputy collector.....	1,800.00
66 openers and packers, \$2.75 per day*.....	56,809.50	2 deputy collectors, \$1,200.....	2,400.00
1 clerk and verifier.....	1,500.00	4 deputy collectors, \$1,000.....	4,000.00
8 clerks and verifiers, \$1,400.....	11,200.00	2 deputy collectors, \$900.....	1,800.00
19 clerks and verifiers, \$1,200.....	22,800.00	1 deputy collector and cashier.....	1,000.00
1 clerk and verifier.....	1,150.00	1 chief inspector, \$3.25 per day.....	1,136.25
31 samplers, \$1,200.....	37,200.00	1 deputy collector and inspector, \$3 per day.....	687.00
2 samplers, \$1,150.....	2,300.00	1 deputy collector and inspector, \$2.50 per day.....	177.50
37 messengers, \$840.....	31,080.00	14 inspectors (temporary), \$3 per day.....	8,031.00
2 stencilers \$2.75 per day*.....	1,721.50	Grain and warehouse department.....	12,552.36
1 general appraiser.....	3,000.00		
1 chief clerk.....	2,500.00	28 Total.....	28,734.11
1 confidential clerk.....	2,200.00		
1 law clerk.....	1,900.00	PATCHOGUE, N. Y.	
1 stenographer.....	1,600.00	1 surveyor.....	402.30
1 clerk.....	1,600.00		
4 clerks, \$1,200.....	4,800.00	PLATTSBURGH, N. Y.	
1 opener and packer, \$3 per day*.....	939.00	1 collector.....	2,500.00
1 opener and packer, \$2.75 per day*.....	860.75	1 deputy collector and inspector.....	1,900.00
1 messenger.....	840.00	1 deputy collector and inspector.....	1,582.80
1 naval officer.....	8,000.00	2 deputy collectors and inspectors, \$1,460.....	2,920.00
1 deputy naval officer.....	2,500.00	1 deputy collector and inspector.....	1,200.00
1 auditor.....	3,500.00	8 deputy collectors and inspectors, \$1,095.....	8,760.00
1 comptroller.....	3,000.00	1 deputy collector and inspector.....	1,065.00
1 clerk.....	3,000.00	1 deputy collector and inspector.....	948.00
3 clerks, \$2,500.....	7,500.00	2 deputy collectors and inspectors, \$900.....	1,800.00
11 clerks, \$2,200.....	24,200.00	6 deputy collectors and inspectors, \$800.....	4,800.00
12 clerks, \$2,000.....	24,000.00		
10 clerks, \$1,800.....	18,000.00		
16 clerks, \$1,600.....	25,600.00		
10 clerks, \$1,400.....	14,000.00		
17 clerks, \$1,200.....	20,400.00		
13 clerks, \$1,000.....	13,000.00		

* When employed.
† Sundays excepted.

‡ Re-imbursed by warehouse owners.

STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

Port, number of persons, and occupation.	Compensation.	Port, number of persons, and occupation.	Compensation.
PLATTSBURGH, N. Y.—continued.		SUSPENSION BRIDGE, N. Y.—continued.	
1 deputy collector and inspector.....	\$570. 00	1 store-keeper.....	\$1, 400. 00
1 deputy collector and clerk.....	1, 682. 80	1 messenger.....	585. 00
1 inspector.....	1, 095. 00		
1 inspector (temporary).....	357. 00	42 Total.....	*49, 288. 63
28 Total.....	31, 180. 60		
PORT JEFFERSON, N. Y.		BEAUFORT, N. C.	
1 surveyor (fees).....	161. 75	1 collector, (salary, etc.).....	1, 342. 41
1 deputy surveyor (without compensation).		1 clerk.....	200. 00
2 Total.....	161. 75	2 inspectors (temporary), \$3 per day.....	75. 00
ROCHESTER, N. Y.		4 Total.....	1, 617. 41
1 collector.....	4, 011. 60	EDENTON, N. C.	
1 special deputy collector.....	1, 800. 00	1 collector.....	1, 191. 70
1 deputy collector and acting appraiser.....	1, 460. 00	1 deputy collector.....	258. 30
2 deputy collectors and clerks, \$1, 200.....	2, 400. 00	1 deputy collector (Elizabeth City, N. C.).....	720. 00
1 deputy collector and clerk.....	1, 077. 00	3 Total.....	2, 170. 00
1 deputy collector, inspector, and clerk.....	1, 404. 75	NEW BERNE, N. C.	
2 deputy collectors and inspectors, \$1, 095.....	2, 190. 00	1 collector.....	691. 84
1 deputy collector and inspector.....	912. 00	1 acting collector.....	676. 62
1 deputy collector and inspector.....	657. 00	1 deputy collector.....	465. 00
2 deputy collectors and inspectors, \$459.....	918. 00	1 deputy collector.....	392. 50
1 deputy collector and inspector.....	240. 00	1 deputy collector (Washington, N. C.).....	600. 00
2 deputy collectors and store-keepers, \$300.....	600. 00	1 deputy collector (Hatteras, N. C.).....	365. 00
1 inspector.....	1, 085. 00	1 messenger.....	240. 00
1 inspector.....	729. 00	7 Total.....	3, 430. 96
1 inspector.....	552. 00	WILMINGTON, N. C.	
7 inspectors, \$459.....	3, 213. 00	1 collector (salary, fees, etc.).....	2, 725. 95
1 inspector.....	390. 00	1 special deputy collector.....	1, 800. 00
1 inspector.....	285. 00	1 deputy collector and chief inspector.....	1, 600. 00
2 inspectors, \$198.....	396. 00	2 inspectors, \$1, 095.....	2, 190. 00
1 inspector.....	195. 00	1 clerk.....	1, 000. 00
1 inspector.....	189. 00	4 boatmen, \$420.....	1, 680. 00
1 inspector.....	135. 00		
1 store-keeper.....	912. 00	10 Total.....	10, 995. 95
1 scrubber and cleaner.....	120. 00		
1 boy.....	15. 00	CINCINNATI, OHIO.	
36 Total.....	25, 896. 35	1 surveyor.....	5, 000. 00
SAG HARBOR, N. Y.		1 special deputy surveyor.....	2, 000. 00
1 collector (salary and fees).....	419. 95	1 deputy surveyor and clerk.....	1, 400. 00
SUSPENSION BRIDGE, N. Y.		1 weigher, ganger, and measurer.....	1, 460. 00
1 collector.....	3, 900. 00	1 ganger and clerk.....	1, 350. 00
1 deputy collector and clerk.....	2, 500. 00	1 clerk.....	1, 250. 00
1 deputy collector and clerk.....	1, 400. 00	2 clerks, \$1, 200.....	2, 400. 00
1 deputy collector and clerk.....	1, 373. 60	2 clerks, \$1, 000.....	2, 000. 00
1 deputy collector and clerk.....	1, 200. 00	1 admeasurer.....	1, 095. 00
1 deputy collector and cashier.....	1, 400. 00	1 appraiser.....	3, 000. 00
1 deputy collector and inspector.....	1, 460. 00	1 examiner.....	1, 800. 00
1 deputy collector and inspector.....	1, 450. 00	1 examiner.....	1, 600. 00
18 deputy collectors and inspectors, \$1, 095.....	19, 710. 00	1 drug examiner.....	115. 00
1 deputy collector and inspector.....	1, 089. 00	1 opener and packer.....	900. 00
1 deputy collector and inspector.....	825. 00	3 inspectors, \$1, 277. 50.....	3, 832. 50
3 deputy collectors and inspectors, \$732.....	2, 196. 00	2 store-keepers, \$1, 100.....	2, 200. 00
1 deputy collector and inspector.....	642. 00	1 weigher and assistant ganger.....	900. 00
4 inspectors, \$1, 095.....	4, 380. 00	1 porter.....	720. 00
1 inspector.....	1, 038. 00	1 laborer.....	600. 00
1 inspector.....	980. 00	1 messenger.....	480. 00
1 inspector.....	948. 00	25 Total.....	34, 102. 50
1 inspector.....	812. 00		

* Of this amount, \$3,700 was re-imbursed by railroad companies.

STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued..

Port, number of persons, and occupation.	Compensation.	Port, number of persons, and occupation.	Compensation.
CLEVELAND, OHIO.		PORTLAND, OREGON.	
1 collector	\$3,156.27	1 collector	\$4,200.00
1 special deputy collector	1,800.00	1 deputy collector	2,700.00
1 deputy collector and clerk	1,200.00	1 deputy collector	2,200.00
1 deputy collector and clerk	1,180.42	1 appraiser	3,000.00
1 deputy collector and inspector	1,277.50	1 examiner	1,800.00
1 deputy collector and inspector	1,080.00	1 clerk	1,600.00
1 deputy collector and inspector	687.50	1 clerk	1,200.00
1 deputy collector and inspector	550.00	1 weigher and gauger, \$5 per day	1,825.00
1 deputy collector and inspector	357.50	4 inspectors (day), \$4 per day	5,840.00
1 deputy collector and inspector (night)	902.50	1 inspector (day), \$3.50 per day	1,277.50
1 appraiser	2,000.00	4 inspectors (night), \$2.50 per night	3,650.00
1 clerk	1,200.00	1 store-keeper	1,200.00
1 clerk	1,000.00	1 opener and packer	1,000.00
1 inspector	1,101.00		
1 inspector	1,095.00	19 Total	31,492.50
1 opener and packer, \$600	591.89		
1 watchman	1,062.50	YAQUINA, OREGON.	
1 laborer	540.00	1 collector	1,000.00
18 Total	21,782.08	1 deputy collector (without compensation)	
COLUMBUS, OHIO.*		2 Total	1,000.00
1 surveyor (salary and fees)	278.70		
1 deputy surveyor	27.20	ERIE, PA.	
2 Total	305.90	1 collector	1,774.59
SANDUSKY, OHIO.		1 special deputy collector	1,400.00
1 collector	2,383.98	1 deputy collector and inspector	882.00
1 special deputy collector and inspector	720.00	1 inspector	1,079.00
2 deputy collectors and inspectors, \$401.50	803.00	4 Total	5,135.59
1 deputy collector and inspector	300.55		
2 deputy collectors and inspectors, \$200.75	401.50	PHILADELPHIA, PA.	
1 deputy collector and inspector	109.50	1 collector	8,000.00
8 Total	14,718.53	1 deputy collector	3,000.00
TOLEDO, OHIO.		1 deputy collector, \$3,000	1,997.30
1 collector	2,696.50	1 deputy collector and cashier, \$2,500, \$3,000	2,832.90
1 special deputy collector	1,400.00	1 assistant collector (Camden, N. J.)	1,500.00
1 deputy collector, appraiser, etc.	1,200.00	1 assistant cashier, \$2,000, \$2,500	2,332.90
1 deputy collector and inspector	1,095.00	1 assistant cashier, \$1,600, \$2,000	1,866.30
1 deputy collector (night)	552.00	1 auditor	4,500.00
1 janitor and messenger	300.00	1 assistant auditor	2,500.00
6 Total	7,273.50	1 chief of estimating division	2,000.00
ASTORIA, OREGON.		1 chief of law division, etc., \$2,000	1,872.24
1 collector	3,000.00	1 chief of liquidating division	2,000.00
1 special deputy collector	2,000.00	1 chief of statistical division, etc.	2,000.00
1 deputy collector and inspector	1,500.00	1 secretary to collector	1,800.00
2 inspectors, \$4 per day	2,896.00	1 clerk	1,800.00
6 inspectors (temporary)	318.00	8 clerks, \$1,600	12,800.00
2 boatmen, \$480	958.69	12 clerks, \$1,400	16,784.49
6 laborers	56.00	8 clerks, \$1,200	8,873.30
19 Total	10,728.69	1 type-writer, \$720	692.50
COOS BAY, OREGON.		4 messengers, \$840	1,182.02
1 collector	1,087.60	4 messengers, \$720	1,744.00
		2 watchmen, \$840	1,680.00
		1 naval officer	5,000.00
		1 deputy naval officer	2,500.00
		1 chief clerk	2,000.00
		1 clerk	1,600.00
		2 clerks, \$1,400	2,800.00
		1 clerk	1,200.00
		1 messenger	840.00
		1 surveyor	5,000.00
		1 deputy surveyor	2,500.00
		1 chief clerk, \$2,000	1,927.80
		1 clerk, \$1,400	1,050.00
		1 clerk, \$1,200	1,170.64
		1 messenger	840.00
		1 general appraiser	3,000.00
		1 appraiser, \$3,000	2,120.85
		2 assistant appraisers, \$2,500	4,122.64

* Port established March 13, 1889, by act of Congress approved February 9, 1889.
† Of this amount \$25.50 was deducted for absence of deputies.

STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS
EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

Port, number of persons, and occupation.	Compensation.	Port, number of persons, and occupation.	Compensation.
PHILADELPHIA, PA.—continued.		PROVIDENCE, R. I.	
1 clerk	\$1,300.00	1 collector	\$4,029.85
1 examiner	2,200.00	1 special deputy collector, inspector, etc.	2,000.00
4 examiners, \$1,800	7,068.03	1 deputy collector and cashier	2,000.00
1 examiner, \$1,750	675.70	4 inspectors, weighers, gaugers, etc., \$1,277.50	5,110.00
1 examiner	1,700.00	1 inspector and examiner	1,277.50
4 examiners, \$1,500	2,214.69	1 inspector (temporary)	147.00
1 examiner	1,400.00	1 messenger and store-keeper	1,095.00
3 examiners, \$1,200	1,463.45	1 store-keeper	730.00
1 examiner of drugs	1,000.00	1 watchman	730.00
1 chief clerk, \$2,000	1,999.93	1 boatman	600.00
1 clerk	1,400.00		
2 clerks, \$1,200	2,400.00	13 Total	17,719.35
1 receiving clerk, \$840	902.21		
1 sugar sampler	500.00	BEAUFORT, S. C.	
6 assistant sugar samplers, \$810	4,732.25	1 collector (salary, fees, etc.)	1,581.82
3 samplers, \$800	2,384.62	1 deputy collector and inspector	1,095.00
8 samplers and packers, \$800	6,305.47	1 deputy collector and inspector	912.50
1 messenger, \$840	282.30	1 boatman	360.00
1 messenger, \$700	464.70	3 boatmen, \$300	900.00
2 watchmen, \$840	1,680.00		
2 watchmen, \$720	1,440.00	7 Total	4,849.32
1 watchman, \$700	700.01		
1 foreman of laborers	800.00	CHARLESTON, S. C.	
16 laborers, \$700	10,408.70	1 collector	2,209.68
1 store-keeper and clerk, \$2,000	663.50	1 special deputy collector	2,000.00
1 carpenter	800.00	2 deputy collectors and clerks, \$1,500	3,000.00
1 marker	720.00	1 clerk	1,000.00
2 foremen of laborers, \$875	1,750.00	1 chief inspector	1,460.00
17 laborers (public stores), \$700	11,725.00	4 inspectors, \$1,095	4,380.00
1 chief weigher, \$2,000	668.50	1 inspector (temporary), \$3 per day	147.00
18 assistant weighers, \$1,100	19,542.10	1 messenger	609.82
1 clerk	1,200.00	2 boatmen, \$480	960.00
1 laborer (measurer's)	840.00		
1 foreman of laborers	840.00	14 Total	16,266.50
2 assistant gaugers, \$1,200	2,400.00		
1 laborer (gauger's)	840.00	GEORGETOWN, S. C.	
1 laborer	840.00	1 collector (salary and fees)	363.60
1 stenciler	840.00	1 special deputy collector	600.00
2 special inspectors, \$1,460	2,336.00		
66 inspectors, \$1,277.50	81,305.00	2 Total	963.60
1 inspector	1,095.00		
1 searcher	840.00	CHATTANOOGA, TENN.	
1 captain of surveyor's watchmen	1,277.50	1 surveyor	498.80
32 watchmen (surveyor's), \$840	26,272.62		
1 watchman (night), Point Breeze, \$840	821.27	MEMPHIS, TENN.	
1 watchman and storekeeper (lazaretto)	600.00	1 surveyor (salary, fees, etc.)	3,306.99
2 bargemen, \$720	1,440.00	1 deputy surveyor	1,316.80
292 Total	337,013.34	1 inspector, weigher, gauger, etc.	1,166.00
PITTSBURGH, PA.		1 watchman (night)	706.00
1 surveyor	5,000.00	1 messenger and office boy	652.50
1 deputy surveyor	1,800.00		
1 deputy surveyor and clerk	1,200.00	5 Total	7,148.29
1 clerk	1,100.00		
1 inspector and examiner, \$4 per diem	1,460.00	BROWNSVILLE, TEX.	
4 inspectors, \$3 per diem	4,380.00	1 collector	2,520.53
1 messenger	600.00	1 deputy collector and cashier	1,600.00
10 Total	15,540.00	1 deputy collector, chief clerk, etc.	1,400.00
BRISTOL, R. I.		1 deputy collector and clerk	1,200.00
1 collector (fees and commissions)	41.55	1 deputy collector and inspector	1,400.00
NEWPORT, R. I.		4 deputy collectors and inspectors, \$1,277.50	5,110.00
1 collector	487.44	4 inspectors, \$1,277.50	5,110.00
1 deputy collector and clerk	1,000.00	11 inspectors (mounted), \$1,277.50	14,052.50
2 inspectors, \$365	730.00	1 inspectress	730.00
1 boatman	96.19	1 messenger	600.00
5 Total	2,313.63	26 Total	33,723.03

STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

Port, number of persons, and occupation.	Compensation.	Port, number of persons, and occupation.	Compensation.
CORPUS CHRISTI, TEX.		CAPE CHARLES CITY, VA.	
1 collector	\$2,500.00	1 collector (salary, commissions, etc.)	\$908.31
1 deputy collector	1,800.00	1 deputy collector	900.00
1 deputy collector	1,600.00	1 deputy collector	480.00
1 deputy collector	1,460.00	2 laborers, \$2 per day	4.00
6 inspectors (mounted), \$1,277.50	7,665.00		
5 inspectors, \$1,095	5,475.00	5 Total	2,293.31
1 inspector (night)	730.00	NEWPORT NEWS, VA.	
1 inspectress	730.00	1 collector (salary, fees, etc.)	2,992.33
1 inspector and boatman	730.00	1 deputy collector and inspector	1,460.00
2 messengers, \$420	840.00	1 deputy collector and inspector (Yorktown, Va.)	600.00
20 Total	23,530.00	1 inspector and clerk, \$3 per day	1,095.00
EAGLE PASS, TEX.		1 inspector, weigher, and gauger, \$3 per day	1,095.00
1 collector	1,988.26	1 inspector and boarding officer, \$3 per day (Old Point Comfort, Va.)	1,095.00
1 deputy collector and inspector	1,600.00	1 inspector, \$2.50 per day	912.50
1 deputy collector and inspector	1,200.00	2 boatmen and janitors, \$420	840.00
1 deputy collector and inspector (mounted)	1,460.00	2 boatmen (Old Point Comfort, Va.), \$35 per month	840.00
3 inspectors (mounted), \$1,460	4,380.00	11 Total	10,929.83
1 inspector (mounted)	576.00	NORFOLK, VA.	
1 inspector (mounted)	548.00	1 collector	2,999.02
1 inspector	1,460.00	1 deputy collector	1,600.00
2 inspectors, \$1,277.50	2,555.00	1 cashier and entry clerk	1,300.00
1 inspector	62.10	1 marine clerk	1,300.00
1 inspector (temporary)	35.00	1 clerk	183.49
1 clerk	1,400.00	1 inspector	1,460.00
1 porter and messenger	384.66	1 inspector	1,095.00
16 Total	17,649.02	1 inspector	870.00
EL PASO, TEX.		1 inspector	459.00
1 collector	3,200.00	1 inspector (temporary)	114.00
1 special deputy collector	1,800.00	1 watchman (night)	720.00
2 deputy collectors, \$1,565	3,130.00	1 boatman	480.00
1 deputy collector	1,387.50	1 boatman	360.00
3 deputy collectors, \$1,387	4,161.00	2 boatmen, \$165	330.00
1 deputy collector	1,200.00	2 laborers (temporary), 25c. per hour	61.60
1 deputy collector	1,003.75	17 Total	13,332.11
1 assayer, clerk, and inspector	1,600.00	PETERSBURGH, VA.	
1 clerk	1,400.00	1 collector (fees)	11.65
1 clerk	1,200.00	1 deputy collector and clerk	498.64
1 store-keeper	1,200.00	2 Total	510.29
11 inspectors (mounted), \$1,387.50	15,262.50	RICHMOND, VA.	
1 inspector (mounted)	1,277.50	1 collector	912.95
2 inspectors, \$1,204.50	2,409.00	1 deputy collector and clerk	1,600.00
2 inspectors (night), \$730	1,460.00	1 deputy collector and inspector	730.00
1 janitor	360.00	1 clerk and inspector	1,193.00
31 Total	42,051.25	2 inspectors, \$1,095	2,190.00
GALVESTON, TEX.		1 engineer	815.80
1 collector	4,301.05	1 fireman	275.32
1 special deputy collector	2,000.00	1 watchman	657.00
1 deputy collector and chief clerk	1,800.00	1 janitor	585.40
1 deputy collector and cashier	1,800.00	1 boatman	420.00
3 clerks, \$1,600	4,800.00	1 laborer	30.00
1 clerk	1,200.00	12 Total	9,409.47
1 store-keeper	1,400.00	TAPPAHANNOCK, VA.	
1 weigher and gauger	1,277.50	1 collector	425.05
1 chief inspector	1,500.00	1 deputy collector	200.00
6 inspectors (day), \$1,277.50	7,665.00	2 Total	625.05
4 inspectors (night), \$1,095	4,380.00	BURLINGTON, VT.	
1 messenger	730.00	1 collector	2,914.00
1 porter	500.00	1 deputy collector, inspector, and clerk	1,800.00
1 laborer	480.00	4 deputy collectors, inspectors, and clerks, \$1,750	7,000.00
24 Total	33,833.55	3 deputy collectors, inspectors, and clerks, \$1,500	4,500.00
ALEXANDRIA, VA.			
1 collector, (fees, etc.)	204.00		
1 deputy collector and inspector	1,200.00		
2 Total	1,404.00		

STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

Port, number of persons, and occupation.	Compensation.	Port, number of persons, and occupation.	Compensation.
BURLINGTON, VT.—continued.		PORT TOWNSEND, WASH.—continued.	
1 deputy collector, inspector, and clerk, \$3.80 per day	\$1,337.00	2 inspectors, \$308	\$616.00
1 deputy collector, inspector, and clerk \$3 per day	1,095.00	1 inspector	227.50
3 deputy collectors and inspectors, \$1.200	3,600.00	1 inspector	213.50
9 deputy collectors and inspectors, \$1.095	8,205.50	1 inspectress	150.00
2 deputy collectors and inspectors, \$1.000	2,000.00	1 inspector and boatman	227.50
9 deputy collectors and inspectors, \$730	6,205.00	1 inspector and boatman	182.00
1 deputy collector and inspector, \$4 per day	1,460.00	1 inspector and boatman	177.50
1 deputy collector and inspector, \$3.50 per day	1,277.50	1 inspector and boatman	152.50
23 deputy collectors and inspectors, \$3 per day	25,098.00	1 inspector and boatman	87.50
1 deputy collector and inspector, \$2.50 per day	912.50	1 boatman	195.50
4 deputy collectors and inspectors, \$2 per day	2,920.00	1 boatman	27.93
2 deputy collectors and inspectors \$1.63 per day	1,204.50	1 watchman (night)	227.50
4 tally clerks, \$30 per month	910.64		
70 Total	72,489.64	32 Total	8,891.01
PORT TOWNSEND, WASH.*		WHEELING, W. VA.	
1 collector	667.59	1 surveyor	702.15
1 special deputy collector	423.11	1 deputy surveyor and clerk	800.00
1 acting collector	93.41		
1 deputy collector	468.00	2 Total	1,502.15
1 deputy collector	395.67	LA CROSSE, WIS.	
2 deputy collectors, \$375	750.00	1 surveyor	350.00
3 deputy collectors, \$300	900.00	MILWAUKEE, WIS.	
1 deputy collector	164.80	1 collector (salary, etc)	3,160.77
1 clerk	300.00	1 deputy collector	1,200.00
1 inspector	336.00	2 deputy collectors, \$500	1,000.00
5 inspectors, \$318.50	1,592.50	1 deputy collector	419.75
1 inspector	315.00	1 deputy collector	365.00
		1 deputy collector	292.00
		1 deputy collector	146.00
		1 deputy collector and inspector	1,800.00
		1 deputy collector and inspector	1,460.00
		2 deputy collectors and inspectors, \$1.095	2,190.00
		1 deputy collector and clerk	1,800.00
		1 opener and packer	720.00
		15 Total	14,553.52

*The record of payments made from July 1, 1888, to October 31, 1888, at this port are missing from November 1, 1888, to March 31, 1889, no disbursements were made by that office, all payments being made by the Treasury Department direct. The above report is for the quarter ending June 30, 1889.

RECAPITULATION BY STATES, TERRITORIES, ETC.

States, Territories, etc.	Number.	Compensation.	States, Territories, etc.	Number.	Compensation.
Alabama	16	\$12,912.00	Montana	2	\$1,981.36
Alaska	15	14,449.36	Nebraska	3	4,614.38
California	307	393,747.16	New Hampshire	6	5,280.34
Colorado	3	5,556.74	New Jersey	21	16,344.82
Connecticut	30	31,550.63	New York	2,140	2,910,188.08
Delaware	11	7,791.45	North Carolina	24	18,214.32
District of Columbia	4	7,288.14	Ohio	59	68,182.51
Florida	95	75,728.36	Oregon	41	44,308.79
Georgia	26	28,091.42	Pennsylvania	306	357,688.93
Illinois	101	129,426.91	Rhode Island	19	20,074.53
Indiana	6	8,486.08	South Carolina	23	22,079.42
Iowa	3	1,000.82	Tennessee	6	7,647.09
Kentucky	15	18,443.25	Texas	117	150,786.85
Louisiana	247	243,447.86	Vermont	70	72,489.64
Maine	134	142,213.58	Virginia	51	38,504.06
Maryland	255	266,914.25	Washington	32	8,891.01
Massachusetts	1,033	666,995.65	West Virginia	2	1,502.15
Michigan	150	138,261.38	Wisconsin	16	14,903.52
Minnesota	29	31,982.21			
Mississippi	7	7,532.68	Grand total	5,464	*6,053,300.74
Missouri	39	57,799.01			

* From this amount there should be deducted as follows: Re-imbursed to United States by sundry corporations and individuals, \$33,624.46; amount paid on account of previous fiscal year, \$4,510.02; amount deducted on account of absence, \$25.50; leaving a net grand total of \$6,015,140.76.

POPULATION, NET REVENUE, AND NET EXPENDITURES OF THE GOVERNMENT FROM
1837 TO JUNE 30, 1889, AND PER CAPITA OF THE REVENUES AND PER CAPITA OF
EXPENDITURES.

Years.	Population.	Net revenue.	Per capita on revenue.	Net expenses.	Per capita on expendi- tures.
1837	15,655,000	\$24,954,153.00	\$1.59	\$37,243,496.00	\$2.38
1838	16,112,000	26,302,562.00	1.63	33,865,059.00	2.10
1839	16,584,000	31,482,750.00	1.90	26,899,128.00	1.62
1840	17,069,453	19,480,115.00	1.14	24,317,579.00	1.42
1841	17,591,000	16,860,160.00	.96	26,563,873.00	1.51
1842	18,132,000	19,976,197.00	1.10	25,205,761.00	1.39
1843 (6 months)	18,694,000	8,302,702.00	.89	11,858,075.00	1.27
1844	18,276,000	29,321,374.00	1.62	22,337,571.00	1.16
1845	19,878,000	29,970,106.00	1.51	22,937,408.00	1.15
1846	20,500,000	29,099,968.00	1.45	27,766,925.00	1.35
1847	21,143,000	26,495,769.00	1.25	57,281,412.00	2.71
1848	21,805,000	35,735,779.00	1.64	45,377,225.00	2.08
1849	22,489,000	31,208,143.00	1.39	45,051,657.00	2.00
1850	23,191,876	43,603,439.00	1.88	39,543,492.00	1.71
1851	23,995,000	52,559,304.00	2.19	47,709,017.00	1.99
1852	24,802,000	49,846,816.00	2.01	44,194,919.00	1.78
1853	25,615,000	61,587,054.00	2.40	48,184,111.00	1.88
1854	26,433,000	73,800,341.00	2.79	58,044,862.00	2.20
1855	27,256,000	65,350,575.00	2.40	59,742,668.00	2.19
1856	28,083,000	74,058,699.00	2.64	69,571,026.00	2.48
1857	28,916,000	68,965,313.00	2.38	67,795,708.00	2.34
1858	29,753,000	46,655,366.00	1.57	74,185,270.00	2.49
1859	30,596,000	53,466,466.00	1.75	69,070,977.00	2.26
1860	31,443,321	56,064,608.00	1.78	63,130,598.00	2.01
1861	32,064,000	41,509,930.00	1.29	66,546,645.00	2.08
1862	32,704,000	51,987,455.00	1.59	474,761,819.00	14.52
1863	33,365,000	112,697,291.00	3.38	714,740,725.00	21.42
1864	34,046,000	264,626,772.00	7.77	865,322,642.00	25.42
1865	34,748,000	333,714,605.00	9.60	1,297,555,224.00	37.34
1866	35,469,000	556,032,620.00	15.73	520,809,417.00	14.68
1867	36,211,000	490,634,010.00	13.55	357,542,675.00	9.87
1868	36,973,000	405,038,083.00	10.97	377,340,285.00	10.21
1869	37,756,000	370,943,747.00	9.82	322,865,278.00	8.55
1870	38,558,371	411,255,478.00	10.67	309,653,561.00	8.03
1871	39,555,000	383,323,945.00	9.69	292,177,188.00	7.39
1872	40,596,000	374,106,868.00	9.22	277,517,963.00	6.84
1873	41,677,000	333,738,205.00	8.01	290,345,245.00	6.97
1874	42,796,000	304,978,755.00	7.13	302,633,873.00	7.07
1875	43,951,000	288,000,051.00	6.55	274,623,393.00	6.25
1876	45,137,000	294,095,865.00	6.52	265,101,085.00	5.87
1877	46,353,000	281,406,419.00	6.07	241,334,475.00	5.21
1878	47,598,000	257,763,879.00	5.42	236,964,327.00	4.98
1879	48,866,000	273,827,184.00	5.60	268,947,884.00	5.46
1880	50,155,783	333,526,611.00	6.65	267,642,958.00	5.34
1881	51,495,000	360,782,293.00	7.01	260,712,888.00	5.06
1882	52,802,000	403,525,250.00	7.64	257,981,440.00	4.89
1883	54,165,000	398,267,582.00	7.35	265,408,138.00	4.90
1884	55,556,000	348,519,870.00	6.27	244,126,244.00	4.39
1885	56,975,000	323,680,706.00	5.68	250,226,935.00	4.37
1886	58,420,000	336,439,727.00	5.76	242,483,138.00	4.15
1887	59,893,000	371,403,277.00	6.20	267,932,179.00	4.47
1888	61,394,000	379,266,075.00	6.18	267,924,801.00	4.36
1889	62,921,000	387,050,059.00	6.31	299,288,978.25	4.76

* This includes \$8,270,842.46 of "premiums on purchase of bonds."

† This includes \$17,292,362.65 of "premiums on purchase of bonds."

COMPARATIVE STATEMENT OF THE RECEIPTS FROM AND EXPENDITURES ON ACCOUNT OF INTERNAL REVENUE FOR THE FISCAL YEAR 1889.

States, Territories, etc.	Receipts.	Expenditures.	States, Territories, etc.	Receipts.	Expenditures.
Alabama	\$93,034.46	\$18,454.32	Minnesota	\$1,370,315.46	\$23,057.20
Arkansas	120,688.55	28,245.94	Missouri	7,730,937.35	89,912.64
California	2,096,459.84	79,395.15	New Mexico	58,414.92	11,925.18
Colorado	294,116.03	16,312.85	Nebraska	2,252,779.05	32,843.05
Connecticut	783,764.28	30,858.57	New Hampshire	469,984.52	17,611.05
Florida	420,877.81	13,569.47	New Jersey	4,319,256.33	51,429.70
Georgia	435,265.25	84,194.92	New York	15,645,881.74	236,377.37
Illinois	30,975,292.82	194,879.97	North Carolina	2,460,350.17	286,262.41
Indiana	5,775,520.88	75,974.13	Ohio	11,559,143.13	161,457.89
Iowa	393,348.91	31,981.67	Oregon	223,090.02	17,165.79
Kansas	183,493.48	16,604.28	Pennsylvania	8,521,320.48	253,173.82
Kentucky	16,957,950.68	525,509.74	South Carolina	81,551.69	25,564.25
Louisiana	632,034.26	31,496.08	Tennessee	1,074,183.54	93,353.34
Maine		13.50	Texas	228,086.76	36,686.91
Maryland	3,985,270.10	89,840.98	Virginia	3,306,767.81	123,242.44
Montana	162,844.46	20,117.65	West Virginia	777,941.69	26,804.80
Massachusetts	2,424,756.95	59,432.17	Wisconsin	3,100,657.78	50,959.10
Michigan	1,966,173.32	37,662.93	Miscellaneous	29.40	878,017.46
			Total	130,881,513.92	3,770,388.72

COMPARATIVE STATEMENT OF THE RECEIPTS FROM AND EXPENDITURES ON ACCOUNT OF CUSTOMS FOR THE FISCAL YEAR 1889.

States and Territories.	Receipts.	Expenditures.	States and Territories.	Receipts.	Expenditures.
Maine	\$460,345.15	\$133,972.90	Illinois	\$4,966,208.50	\$143,296.73
New Hampshire	12,454.35	4,784.33	Michigan	529,394.33	151,212.25
Vermont	811,607.77	93,314.85	Wisconsin	340,178.83	16,901.33
Massachusetts	21,188,397.25	702,749.56	Minnesota	225,452.84	25,789.25
Connecticut	369,966.06	31,646.59	Iowa	2,845.65	687.20
Rhode Island	291,396.72	20,395.34	Missouri	1,426,882.11	85,816.23
New York	150,032,190.94	3,124,729.81	Nebraska	68,233.92	4,173.83
New Jersey	59,741.77	14,461.85	Colorado	73,322.95	6,222.06
Pennsylvania	22,664,710.36	400,890.68	Oregon	719,256.97	63,275.14
Delaware	11,167.95	7,968.08	Washington	116,650.47	28,251.75
Maryland	2,882,693.02	284,179.57	Alaska	5,037.36	12,496.80
District of Columbia	62,719.66	7,272.17	California	9,950,318.03	431,285.16
Virginia	51,465.17	33,932.32	Montana and Idaho	181.76	2,389.07
West Virginia	2,413.15	1,222.14	Amount paid by disbursing agents for salaries		169,179.57
North Carolina	31,128.42	16,212.00	Contingent expenses and fees in customs cases		32,479.71
South Carolina	36,195.07	22,076.16	Transportation		702.41
Florida	1,005,465.16	84,350.04	Miscellaneous, rent, stationery, etc		193,413.30
Georgia	79,257.11	24,482.64			
Alabama	16,161.33	11,780.85	Total	223,832,741.69	7,030,487.00
Mississippi	6,597.20	6,376.80			
Louisiana	2,805,077.63	264,737.94			
Texas	373,267.49	167,171.78			
Tennessee	76,375.59	7,662.76			
Kentucky	434,237.60	31,849.30			
Ohio	1,516,975.27	93,403.81			
Indiana	120,765.78	9,260.94			

RECEIPTS AND EXPENDITURES OF THE GOVERNMENT.

QUARTER ENDING SEPTEMBER 30, 1888.

Net receipts.	Amount.	Net expenditures.	Amount.
Customs	\$61,404,839.24	Civil and miscellaneous	\$19,067,332.22
Internal revenue	31,242,005.47	War Department	9,253,164.53
Sales of public lands	2,236,197.58	Navy Department	4,577,544.08
Miscellaneous sources	5,079,412.65	Indians and pensions	26,615,964.25
Net revenue	99,962,454.94	Interest on the public debt	11,813,658.11
Loans and Treasury notes		Net ordinary expenses	71,327,663.19
Total net receipts	99,962,454.94	Redemption of loans and Treasury notes	14,694,483.35
Balance in Treasury June 30, 1888	659,449,099.94	Premium on purchase of bonds	6,539,936.72
Total	759,411,554.88	Total net expenditures	92,562,083.26
		Balance in Treasury September 30, 1888	666,849,471.62
		Total	759,411,554.88

QUARTER ENDING DECEMBER 31, 1888.

Customs	\$50,236,027.12	Civil and miscellaneous	\$21,391,201.69
Internal revenue	32,057,564.26	War Department	13,536,796.01
Sales of public lands	2,507,428.27	Navy Department	5,822,297.37
Miscellaneous sources	6,236,093.02	Indians and pensions	27,940,891.74
Net revenue	91,037,112.67	Interest on the public debt	9,473,763.49
Loans and Treasury notes		Net ordinary expenses	78,164,950.30
Total net receipts	91,037,112.67	Redemption of loans and Treasury notes	28,079,600.00
Balance in Treasury September 30, 1888	666,849,471.62	Premium on purchase of bonds	6,062,001.86
Total	757,886,584.29	Total net expenditures	112,306,552.16
		Balance in Treasury December 31, 1888	645,580,032.13
		Total	757,886,584.29

QUARTER ENDING MARCH 31, 1889.

Customs	\$59,858,877.28	Civil and miscellaneous	\$21,467,060.66
Internal revenue	30,122,088.03	War Department	10,792,964.10
Sales of public lands	1,625,593.85	Navy Department	5,547,467.90
Miscellaneous sources	5,795,642.82	Indians and pensions	26,516,162.44
Total net receipts	97,402,202.00	Interest on the public debt	10,874,739.36
Loans and Treasury notes		Net ordinary expenses	75,198,334.66
Total net receipts	97,402,202.00	Redemption of loans and Treasury notes	17,679,844.50
Balance in Treasury December 31, 1888	645,580,032.13	Premium on purchase of bonds	2,114,699.76
Total	742,982,234.13	Total net expenditures	94,992,878.92
		Balance in Treasury March 31, 1889	647,989,355.21
		Total	742,982,234.13

QUARTER ENDING JUNE 30, 1889.

Customs	\$52,332,998.05	Civil and miscellaneous	\$18,738,520.49
Internal revenue	37,459,856.14	War Department	10,852,346.21
Sales of public land	1,669,432.09	Navy Department	5,431,499.96
Miscellaneous sources	7,186,002.95	Indians and pensions	13,443,968.46
Net revenue	98,648,289.23	Interest on the public debt	8,839,323.33
Loans and Treasury notes		Net ordinary expenses	57,305,667.45
Total net receipts	98,648,289.23	Redemption of loans and Treasury notes	13,357,134.50
Balance in Treasury March 31, 1889	647,989,355.21	Premium on purchase of bonds	2,575,724.31
Total	746,637,644.44	Total net expenditures	73,238,526.26
		Balance in Treasury June 30, 1889	673,399,118.18
		Total	746,637,644.44

REPORT ON THE FINANCES.

RECEIPTS AND EXPENDITURES OF THE GOVERNMENT—Continued.

FISCAL YEAR ENDING JUNE 30, 1889.

Net receipts.	Amounts.	Net expenditures.	Amounts.
Customs	\$223,832,741.09	Civil and miscellaneous	\$80,664,064.26
Internal revenue	130,881,513.92	War Department	44,435,270.85
Sales of public lands	8,038,651.79	Navy Department	21,378,809.31
Miscellaneous sources	24,297,151.44	Indians and pensions	94,516,986.89
Net revenue	387,050,058.84	Interest on the public debt	41,001,484.29
Loans and Treasury notes		Net ordinary expenses	281,996,615.60
Total net receipts	387,050,058.84	Redemption of loans and Treasury notes	73,811,062.35
Balance in Treasury June 30, 1888	659,449,099.94	Premium on purchase of bonds	17,292,362.65
Total	1,046,499,158.78	Total net expenditure	373,100,040.60
		Balance in Treasury June 30, 1889	673,399,118.18
		Total	1,046,499,158.78

QUARTER ENDING SEPTEMBER 30, 1889.

Net receipts.	Amounts.	Net expenditures.	Amounts.
Customs	\$58,274,697.04	Civil and miscellaneous	\$21,443,670.32
Internal revenue	34,733,244.96	War Department	14,762,047.51
Sales of public lands	1,957,706.51	Navy Department	5,476,675.92
Miscellaneous sources	5,127,680.17	Indians and pensions	37,512,503.40
Net revenue	100,093,328.68	Interest on the public debt	10,293,457.17
Loans and Treasury notes		Net ordinary expenses	89,488,354.32
Total net receipts	100,093,328.68	Redemption of loans and Treasury notes	9,885,439.00
Balance in Treasury June 30, 1889	673,399,118.18	Premium on purchase of bonds	6,309,387.77
Total	773,492,446.86	Total net expenditures	105,683,181.09
		Balance in Treasury September 30, 1889	667,809,265.77
		Total	773,492,446.86

(No. 16.)

REPORT OF THE SUPERVISING SPECIAL AGENT.

TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
Washington, D. C., November 29, 1889.

SIR: Having been assigned to the charge of the division of special agents after the close of the fiscal year ended June 30, 1889, my report of the condition and operations of the service for that period is necessarily based on the record information contained in the office.

The entire cost for salaries and traveling expenses of special agents during the year was \$75,791.75; of inspectors of customs assigned to agency duty, \$75,779.39, and of special employes engaged at such times and upon such service as the public exigency required in the prevention and detection of frauds upon the customs revenue, \$26,221.22, making a total expenditure of \$177,792.36. The sum of \$507,174.41 was received into the Treasury as a result of the operations of the service, and the amount involved in cases undetermined at the close of the year was \$2,856.12. Inspections were made of 42 customs districts, and 3,370 reports were received on various subjects. There were 332 seizures of goods, appraised at \$25,483.45, and 12 arrests of persons. Reductions of customs expenditure aggregating \$97,418.66 were recommended.

I call attention to the desirability of the enactment of a brief statute authorizing special agents of the Treasury Department to administer oaths and to take depositions in matters within the line of their duty. I further recommend that officers and employes of the customs be exempted from the statutory requirement of making oath to their accounts for services or expenses. Any false or fraudulent statement in such accounts is already within the criminal jurisdiction of the Federal courts. Nothing is gained by the present mandatory oath, which is attended with expense and annoyance, and sometimes causes serious embarrassment to public interests by the disclosure of the identity of officers making secret investigations.

The Department regulation providing for a non-competitive but efficient examination of approved candidates for the office of special agent of the Treasury recently established has already proved of wholesome benefit in the selecting of suitable persons for such position.

I suggest the propriety of advising such an amendment to the consular regulations as to require the attachment of a consular translation into English of all certified invoices not expressed in that language.

Invoices expressed in foreign languages and according to the commercial idioms current in such languages are often so unintelligible that appraising officers can not be reasonably certain that the consular certificate is founded upon an adequate knowledge of the contents of the paper attested.

The steady growth of customs business in the newer parts of the country enforces the views heretofore expressed favoring an enactment authorizing the Secretary of the Treasury to discontinue such ports of entry and delivery as are no longer necessary to the uses of commerce, and to designate as ports such places within the customs districts established by law for the entry and clearance of vessels and the collection of duties as the exigencies of commerce may require.

It is also advised that the title of the office of naval officer at the port of New York be changed to that of comptroller, as a better designation of the functions of the office, and that the office of naval officer still existing at five other ports be abolished. The volume of business at the port of New York is so large and is required to be transacted with such rapidity that the co-ordinate and concurrent action of the naval officer becomes a necessary protection both to the collector and the Government. As to the other few ports, however, where a naval office is still maintained, the accounting officers of the Treasury can exercise sufficient control to insure proper accounting.

The service would also be vastly improved by the abolition of the office of surveyor at such ports as are provided with collectors, and the substitution of a deputy collector for the direct supervision of the out-door work of the custom-house. Some such arrangement is essential to the concentration of proper authority and responsibility in the single office of collector. The customs service, so far as the administration of the general business of the port is concerned, should be conducted through one head, the responsible bonded officer of the port. Under the present law the surveyor is an appointee of the President, and is independent in a certain sense of the collector, while the out-door inspectors, weighers, and gaugers over whom he is placed are the officers of the collector—a mixed responsibility—often occasioning conflict and serious detriment to the orderly and prompt transaction of business. The existing establishment is unduly expensive and cumbersome, as much of the clerical work performed in the surveyor's office is necessarily duplicated elsewhere.

It would also be well to change by an act of Congress the designation of the chief officer at interior ports from surveyor to that of collector, and to repeal that part of section 2568, Revised Statutes, which makes all ports on the Mississippi River and its tributaries ports of delivery within the collection district of New Orleans.

No new suggestions are offered with regard to the long continued and still prevailing fraudulent methods of evading the revenue by under-valuations by means of consignments. The practices resorted to under this system tend to neutralize the efforts of appraising officers to ascertain the true market value of such merchandise and render their work ineffective. In many cases where the appraisers advance the entered value of merchandise and are sustained upon a re-appraisement a new contest is initiated upon each subsequent importation and there is no peace until the appraisers accept a scale of values satisfactory to the importing interests. There is, consequently, neither stability nor uniformity in values fixed by appraisement, and the system in practice is one of almost constant guerrilla warfare. For many years

the efforts of the special agents have been especially directed against these under-valuations, but the roots of the system are so deeply planted that if the ad valorem duties are to be continued very material alterations of the law regulating importations and appraisements will be required.

Appended will be found a tabular statement showing the transactions of the several customs collection districts during the year.

I am, very respectfully, your obedient servant,

A. K. TINGLE,
Supervising Special Agent.

Hon. WILLIAM WINDOM,
Secretary of the Treasury.

APPENDIX.

STATEMENT SHOWING BUSINESS TRANSACTED IN EACH OF THE SEVERAL CUSTOMS COLLECTIONS. DISTRICTS FOR THE FISCAL YEAR ENDED JUNE 30, 1889.

Districts.	Vessels entered.		Vessels cleared.		Entries of merchandise.	No. of documents issued to vessels.	Duties and tonnage tax.	Aggregate receipts.	Value of exports.		Expenses.	Average No. of persons employed.	Cost to collect \$1.
	For- eign.	Coast- wise.	For- eign.	Coast- wise.					Foreign.	Domestic.			
Alaska (Sitka), Alaska	40	33	36	31	123	15	\$3,884.36	\$6,130.68		\$200	\$14,259.06	13	\$2.325
Albemarle (Edenton), N. C.		93		93	15	100		37.00			1,978.30	3	53.467
Alexandria, Va.	7		3		11	91	553.94	587.76		14,929	1,233.82	2	2.099
Annapolis, Md.						175		110.00			755.00	2	6.863
Apalachicola, Fla.	43	41	32	56	3	67	962.21	1,308.11		146,360	2,478.51	4	1.894
Aroostook (Houlton), Me.					1,101		21,543.78	23,092.59			8,109.58	7	351
Baltimore, Md.	462	1,294	600	1,556	9,446	1,611	2,883,496.20	2,926,659.29	\$8,666	50,602,996	269,296.83	200	.092
Bangor, Me.	16		49		950		87,521.62	92,154.13	1,243	171,650	13,464.98	10	1.146
Barnstable, Mass.	35	24	30	25	129	474	462.45	1,435.30	440	1,971	6,206.74	20	4.324
Bath, Me.	263	37	12	9	364	284	72,748.92	73,277.07		2,308	7,979.62	8	1.108
Beaufort, N. C.	2	1		4	2	141	6.21	9.40			1,954.29	1	207.903
Beaufort, S. C.	41	87	72	58	5	39	2,209.94	2,667.04		781,599	5,039.74	7	1.889
Belfast, Me.	93	8	103	15	99	195	1,169.17	1,631.86		7,232	2,837.71	6	1.738
Boston, Mass.	2,376	795	2,546	843	52,477	1,233	20,858,956.14	20,966,351.10	965,186	65,868,409	654,660.45	547	.031
Brazos (Brownsville), Tex.	2	35	1	35	1,434	5	50,827.93	52,747.93	117,214	661,542	35,339.52	26	.669
Bridgeton, N. J.	2		1	2	2	466	79.74	93.61		9,000	682.79	4	7.293
Bristol and Warren, R. I.						46						1	
Brunswick, Ga.	207	390	241	332	13	82	6,584.68	8,791.44		5,622,687	7,228.27	5	.822
Buffalo Creek, N. Y.	920	3,566	903	3,587	13,955	313	921,854.67	938,597.41	22,823	398,245	54,495.41	39	.058
Burlington (Trenton), N. J.						23	9.50	57.85			143.00	2	2.471
Cape Vincent, N. Y.	1,204	593	1,111	614	1,707	89	67,284.84	69,643.09		99,308	14,183.84	15	.203
Castine, Me.	1		3		54	315	35.64	98.94			2,787.15	5	28.178
Champlain (Plattsburgh), N. Y.	1,116		1,215	764	7,530	377	314,199.84	323,792.12		1,678,036	31,904.25	28	.098
Charleston, S. C.	167	282	180	94	208	207	32,880.95	35,521.99		14,001,563	16,558.88	13	.466
Cherrystone (Eastville), Va.						608	997.28	997.28			2,030.00	3	2.035
Chicago, Ill.	287	11,013	533	10,868	15,240	519	4,966,198.72	4,983,001.83	3,955	2,177,477	143,693.86	97	.028
Corpus Christi, Tex.					948	27	19,518.00	23,561.76	79,566	2,039,820	22,139.09	19	.939
Cuyaboga (Cleveland), Ohio.	464	4,823	636	4,719	1,231	418	277,713.74	280,754.48		506,385	22,319.96	17	.079
Delaware (Wilmington), Del.	2	24	6	4	86	246	11,167.95	12,094.59		382,070	8,046.59	11	.665
Denver, Col.					322		73,643.22	73,756.47			6,326.24	4	.085
Detroit, Mich.	3,184	3,566	3,108	3,602	16,172	393	444,278.01	467,147.33	49,223	5,922,694	75,014.90	65	.16
Duluth, Minn.	220	1,005	210	1,014	376	38	4,404.36	5,084.81		1,121,729	5,449.82	4	1.071
Dunkirk, N. Y.	3	33	2	32	3	5	1,252.63	1,283.09			1,042.07	1	.812
Eastern (Cristfield), Md.						1,006	46.30	46.30			2,298.63	2	49.646
Edgartown, Mass.	29	1		29	2	51	308.34	596.73			2,604.71	4	4.364
Erie, Pa.	73	522	72	527	109	43	12,369.49	12,608.88		5,883	5,090.31	4	.403
Fairfield (Bridgeport), Conn.	11	542	7	229	86	209	26,172.39	26,320.67			3,323.78	3	.126
Fall River, Mass.	23	672	22	548	105	118	107,723.98	107,867.69			6,215.31	4	.057

Fernandina, Fla.	67	266	68	287	2	64	2,508.08	3,519.20		248,959	2,732.15	3	.776
Frenchman's Bay (Ellsworth), Me.	11	10	13	1	67	332	803.39	1,246.57			3,394.36	5	2.722
Galveston, Tex.	120	234	128	272	819	184	153,040.51	158,241.67	51,012	15,525.180	43,452.89	27	.274
Genesee (Rochester), N. Y.	632	156	654	195	1,380	15	280,394.31	283,000.31		655,103	30,342.75	22	.107
Georgetown, D. C.	13	62	1	5	490	167	62,719.66	63,495.64			7,599.66	4	.119
Georgetown, S. C.		47	5			44		29.50		11,829	1,114.00	2	37.762
Gloicester, Mass.	139	8	151	35	777	687	12,503.38	16,096.94	14	10,910	11,098.68	11	.689
Grand Rapids, Mich.					63		14,215.33	14,244.83			1,061.83	1	.074
Great Egg Harbor, N. J.	1				1	145	22.69	33.09			888.55	2	26.852
Hartford, Conn.		261		251	755	137	236,878.91	237,826.48			10,273.81	6	.043
Humboldt (Eureka), Cal.	8	103	19		4	64	1,171.66	1,298.08		122,757	2,788.56	1	2.148
Huron (Port Huron), Mich.	613	3,712	442	3,691	5,549	699	70,303.30	92,420.91	89	10,789,445	48,811.30	50	.528
Indianapolis, Ind.					310		116,349.70	120,969.99			4,598.30	4	.038
Kennebunk, Me.			1		2	29		7.30			584.00	2	80.000
Key West, Fla.	269	388	252	290	5,544	142	945,862.93	960,162.83	1,128	367,713	43,039.86	45	.044
Little Egg Harbor, N. J.					46						780.47	2	
Maclias, Me.	30	13	183	8	32	461	285.78	845.68		57,716	2,337.21	4	2.763
Marblehead, Mass.	49	1	57	1	59	41	6,745.74	7,114.03		300	2,081.68	3	.292
Miami (Toledo), Ohio	201	1,579	241	1,575	149	97	38,002.59	38,833.51		1,067,810	5,845.40	6	.150
Michigan (Grand Haven), Mich.	214	7,631	110	7,675	2	357		503.25		324,014	5,063.02	9	10.020
Milwaukee, Wis.	4	9,978	5	10,051	-1,031	622	311,063.85	314,535.65	1,702	62,340	13,344.56	14	.042
Minnesota (St. Vincent), Minn.					1,655	37	219,344.90	224,799.95	12,178	1,201,379	28,267.23	20	.125
Mobile, Ala.	163	67	157	82	79	175	16,244.10	20,061.88		3,202,245	12,742.57	14	.635
Montana (Fort Benton), Mont.					14		370.86	380.66			2,683.82	2	7.05
Nantucket, Mass.					23						377.92	1	
Natchez, Miss.					4						500.00	2	
Newark, N. J.	78	14	31	5	87	204	1,473.65	2,018.07		22,326	1,972.57	2	.977
New Bedford, Mass.	29	148	33	6	169	134	90,872.05	91,478.28		83,288	7,944.50	5	.086
Newburyport, Mass.	23	347	32	339	27	59	2,470.60	2,641.30	40	2,242	2,683.31	4	1.015
New Haven, Conn.	31	829	18	731	431	305	93,063.34	93,737.39	2,795	67,809	13,130.36	13	.14
New London, Conn.	22	43	5	131	96	222	13,970.69	15,044.01		125	4,377.03	4	.29
Newport, R. I.	29	4	16	1	18	240	2,819.20	3,050.66		439	2,141.95	4	.702
New York (New York), N. Y.	5,173	2,398	4,708	3,004	377,628	4,739	147,078,424.25	147,694,618.45	8,910,404	310,928,151	2,810,073.05	1,745	.019
New York (Albany), N. Y.					728	403	152,750.84	153,158.80			13,354.48	8	.087
New York (Poughkeepsie), N. Y.						215		402.30			402.30	1	1.00
New York (Port Jefferson), N. Y.						93						2	
Niagara (Suspension Bridge), N. Y.	936	759	915	778	10,945	16	418,511.64	437,570.99		67,577	49,421.16	40	.112
Norfolk and Portsmouth, Va.	51	1,324	226	1,422	69	618	31,689.58	33,247.31		13,841,897	12,332.51	12	.37
New Orleans (New Orleans), La.	744	269	736	251	12,250	543	2,803,537.95	2,822,929.24	606,242	83,222,734	260,238.04	235	.092
New Orleans (Atlanta, Ga.)							18,786.15	18,793.71			1,824.31	2	.097
New Orleans (Burlington, Iowa)						120		21.37			361.40	2	16.911
New Orleans (Chattanooga, Tenn.)					4	40	4,960.22	4,960.22			650.15	1	.131
New Orleans (Cincinnati, Ohio)					3,902	159	1,189,362.84	1,192,970.49			37,806.47	25	.031
New Orleans (Columbus, Ohio)					32		4,693.08	4,704.03			411.15	1	.087
New Orleans (Dubuque, Iowa)*					11	57	2,878.40	3,047.11			355.95	2	.116
New Orleans (Evansville, Ind.)					26	92	4,416.09	4,421.68			1,155.30	2	.261
New Orleans (Galena, Ill.)						44					350.00	1	
New Orleans (Kansas City, Mo.)					497	22	164,273.02	164,701.96			8,684.94	4	.052
New Orleans (La Crosse, Wis.)						71		35.05			546.30	1	15.586
New Orleans (Louisville, Ky.)					1,941	67	433,052.06	434,690.92			20,217.94	12	.046
New Orleans (Memphis, Tenn.)					377	88	71,420.42	72,002.02			7,003.40	5	.097
New Orleans (Omaha, Nebr.)							68,238.92	68,346.32			2,655.80	3	.038

STATEMENT SHOWING BUSINESS TRANSACTED IN EACH OF THE SEVERAL CUSTOMS COLLECTIONS DISTRICTS, ETC.—Continued.

Districts.	Vessels entered.		Vessels cleared.		Entries of mer- chan- dise.	No. of docu- ments issued to vessels.	Duties and tonnage tax.	Aggregate receipts.	Value of exports.		Expenses.	Aver- age No. of persons em- ployed.	Cost to collect \$1.
	For- eign.	Coast- wise.	For- eign.	Coast- wise.					Foreign.	Domestic.			
New Orleans (Paducah, Ky.)						84					\$350.00	2	
New Orleans (Pittsburgh, Pa.)					858	195	\$300,853.37	\$302,091.14			17,749.15	10	\$0.058
New Orleans (St. Louis, Mo.)					3,585	256	1,175,119.73	1,186,329.63			45,916.60	30	.038
New Orleans (St. Joseph, Mo.)					211		82,760.98	82,950.78			5,847.71	3	.07
New Orleans (Wheeling, W. Va.)					10	150	2,484.90	2,488.00			1,226.55	2	.492
Oregon (Astoria), Oregon	26	244	84	232	24	100	41,210.34	42,156.26		\$1,745,753	11,028.39	9	.261
Oswegatchie (Ogdensburg), N. Y.	649	667	614	716	3,640	87	250,731.29	258,497.24	\$31,362	1,385,092	24,980.93	23	.096
Oswego, N. Y.	2,121	453	2,032	560	1,778	82	529,248.60	535,199.26	10,578	2,121,713	29,066.36	23	.054
Pamlico (New Berne), N. C.	8	338	11	1	11	128	2,476.22	2,544.49		13,267	3,442.40	5	1.352
Paso del Norte, Tex.					2,562		73,648.78	77,313.13	30,551		46,774.98	31	.605
Passamaquoddy, Me.	778	37	907	141	1,823	306	64,930.95	68,736.69	107,134	616,158	24,576.83	20	.357
Pearl River (Shieldsborough), Miss.	231	46	233	66	14	224	6,956.84	8,966.30	79	984,225	6,226.18	5	.694
Pensacola, Fla.	525	97	533	70	151	188	21,401.18	25,328.94	60	3,480,749	17,757.08	20	.701
Perth Amboy, N. J.	28	150	119	85	83	524	58,176.23	59,632.75		1,722,283	11,233.97	9	.188
Petersburgh, Va.							11.35				509.99	1	44.933
Philadelphia, Pa.	1,199	607	992	942	26,198	1,394	22,347,411.08	22,407,350.77	67,474	29,707,437	432,029.61	280	.019
Plymouth, Mass.	1	4	4	3	121	19	100,562.58	100,645.78		5,790	4,375.97	2	.043
Portland and Falmouth, Me.	2,355	403	331	367	3,583	517	198,096.96	207,603.73	370,116	2,870,247	62,292.11	41	.30
Portsmouth, N. H.	44	3	62	7	110	101	12,454.35	12,776.56			5,011.04	6	.392
Providence, R. I.	103	623	64	113	1,064	187	288,888.86	290,486.78		138	18,344.79	12	.063
Puget Sound, Wash.	908	255	1,086	103	827	252	140,516.94	151,962.39	2,751	4,065,760	19,887.46	29	.13
Richmond, Va.	29	1,031	58	538	51	97	9,633.01	10,267.40	120	9,310,771	7,328.26	10	.713
Saco, Me.			1	3		29		2.50			430.87	1	172.348
Sag Harbor, N. Y.		1	3	3		255					493.14	2	
Salem, Mass.	118	5	95	52	102	105	6,827.55	7,601.56		245	8,477.48	8	1.115
Saluria (Indianola), Tex.					1,289	6	80,239.21	81,562.03	25,300	1,446,778	18,592.11	13	.227
San Diego, Cal.	225	90	181	58	497	26	119,847.91	122,127.64	6,897	369,027	11,824.35	10	.096
Sandusky, Ohio	714	1,749	668	774	802	126	5,648.20	6,823.00		88,448	4,188.68	8	.613
San Francisco, Cal.	923	258	905	692	29,782	1,107	9,707,810.98	9,786,957.42	630,276	37,043,100	366,513.68	230	.037
Savannah, Ga.	242	403	241	382	317	119	55,004.17	57,706.50	690	17,864,764	18,150.98	16	.314
St. Augustine, Fla.	1	31	1	28	1	21	2.34	332.74		470	985.40	3	2.961
St. John's (Jacksonville), Fla.	24	167	18	166	48	79	34,676.33	34,805.00	43	28,024	3,669.43	3	.105
St. Mark's (Cedar Keys), Fla.	4	3	3	4		27	28.51	199.54		8,209	3,366.46	4	16.72
St. Mary's, Ga.	6	3	13			-3	110.01	198.67		54,212	1,360.80	2	6.849
Southern Oregon (Coos Bay), Oregon					9	47		258.00			1,038.00	1	4.023
Stonington, Conn.	8				8	124	1,414.27	1,515.87		45	1,537.33	4	1.014
Superior (Marquette), Mich.	841	4,924	840	4,924	1,187	175	9,692.15	13,582.93		1,851,457	9,837.60	13	.723
Tappahannock, Va.		195			233						456.80	2	
Tèche (Brashear), La.	3	307	4	335	18	128	240.74	271.95		3,603	4,935.72	4	18.149
Vicksburg, Miss.						-13		196.55			534.50	1	2.718

Vermont (Burlington), Vt.....	898	841	20	21,964	34	808,295.88	837,705.86	490	1,882,962	68,738.61	60	.082
Waldoborough, Me.....	608	623	5	612	513	890.14	3,625.23		9,388	8,291.19	7	2.287
Wiscasset, Me.....	7	5	3	15	5	71.73	684.91		1,777	2,538.58	4	3.706
Wilmington, Cal.....	81	191	24	64	175	28	119,543.42	121,424.47	724	13,383.20	11	.11
Wilmington, N. C.....	149	131	174	101	163	85	29,802.79	31,778.68	5,738,796	11,711.72	10	.368
Willamette (Portland), Oregon.....	48	219	118	145	922	122	621,741.22	627,926.26	925	35,651.55	26	.056
Yaquina, Oregon.....		44		43	7	12	59,241.94	59,759.44		2,720.50	2	.045
York, Me.....					12					250.00	1	
Yorktown (Newport News), Va.....	47	531	372	114	8	273	8,313.32	12,348.14	6,890,254	10,881.04	10	.881
Total	34,895	74,400	33,208	72,646	656,932	32,173	223,790,073.50	225,041,419.48	12,118,766	730,282,609	6,411,562.84	.....

Miscellaneous expenses not included in above..... 6,411,562.84
256,494.71

Less amount included in above expenditures belonging to previous fiscal year..... 6,668,057.55
114,848.50

Total expense of collecting the revenue for the year ended June 30, 1889..... 6,553,209.05

AGGREGATE RECEIPTS AND EXPENSES OF COLLECTION FOR THE FISCAL YEARS 1877, 1878, 1879, 1880, 1881, 1882, 1883, 1884, 1885, 1886, 1887, 1888, AND 1889.

	Receipts.	Expenses.	Cost per cent.		Receipts.	Expenses.	Cost per cent.
1877	\$132,634,029.53	\$6,501,037.57	4.90	1884	\$196,935,360.80	\$6,775,968.41	3.44
1878	132,024,409.16	5,826,974.32	4.41	1885	183,116,808.60	6,918,221.19	3.77
1879	138,976,613.79	5,485,779.03	3.94	1886	194,189,356.00	6,427,613.00	3.30
1880	168,508,690.34	5,995,878.06	3.18	1887	218,662,892.22	6,830,296.16	3.12
1881	200,079,150.98	6,419,345.20	3.20	1888	220,428,930.22	6,461,599.57	2.94
1882	222,559,104.88	6,549,595.07	2.94	1889	225,041,419.48	6,553,209.05	2.91
1883	216,962,210.35	6,667,825.46	3.07				

NOTE.—The accounts of receipts and expenditures published by the Register will vary in some cases from the figures above given, for the reason that his statement is made up from warrants issued during the fiscal year, regardless of balances in the hands of officers at the beginning and end of the year. If the accounts of each collector were closed and balances settled at the end of the fiscal year, the two statements would agree.

APPENDIX B.

CORRESPONDENCE OF THE SECRETARY OF THE TREASURY WITH THE PRINCIPAL OFFICERS OF THE CUSTOMS RELATIVE TO THE TARIFF REVISION PROPOSED BY HOUSE BILLS Nos. 9051 AND 8383, AND SENATE AMENDMENT TO HOUSE BILL No. 9051 OF THE 50TH CONGRESS.

(No. 1.)

LETTER OF THE SECRETARY OF THE TREASURY TO OFFICERS OF THE CUSTOMS.

TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
Washington, D. C., July 20, 1889.

SIR: Herewith are inclosed Senate amendment to House bill No. 9051, and House bills Nos. 9051 and 8383 of the 50th Congress.

You will observe that these bills deal with two general subjects:

1. Rates of duty on imports.
2. Customs administration.

Under the first head certain imports are proposed to be subjected to specific duties, others to ad valorem duties, and still others to mixed duties.

The Department would be pleased to be put in possession of your views at as early a day as your official convenience will permit, not later than September 30, upon the following topics embraced in these bills:

(1) The advantages and disadvantages of the specific, the ad valorem, and the mixed duties, respectively, proposed for the several kinds and classes of merchandise designated in the bills, with special reference to the feasibility of their imposition in promoting the orderly and accurate transaction of business.

(2) The probable effect upon importations and upon the revenue of the several rates of duty proposed.

(3) Which of the provisions relating to the administration are likely to prove convenient and otherwise beneficial, and which the reverse, with your reasons therefor in detail in as compact form as possible.

Respectfully, yours,

WILLIAM WINDOM,
Secretary.

(No. 2.)

ANSWERS TO THE LETTER OF THE SECRETARY OF THE TREASURY.

*From the Collector of Customs at Boston.*CUSTOM-HOUSE, BOSTON, MASS.,
Collector's Office, September 23, 1889.

SIR: Referring to Department letter of July 20, 1889, enclosing Senate amendment to House bill No. 9051 and House bills Nos. 9051 and 8383 of the Fiftieth Congress, and requesting my views upon certain stated topics embraced in these bills, I have the honor to reply as follows:

The first inquiry of the Department relates to "the advantages and disadvantages of the specific, the ad valorem, and the mixed duties, respectively, proposed for the several kinds and classes of merchandise designated in the bills, with special reference to the possibility of their imposition in promoting the orderly and accurate transaction of business."

Having regard solely to the orderly and accurate transaction of business in the imposition of duties upon imported merchandise, the advantage of specific rates is generally incontestable. Leaving out of the question the ultimate purpose of the tariff law, and considering it only so far as it provides for the collection of imposts, it is evident that the simpler the plan upon which such imposts are levied the more orderly and accurate will be their collection. The simplest plan is that of the *specific* rate, whereby duties are levied in a fixed amount upon a determined quantity. The most complicated, and therefore the least desirable, from the administrative point of view, is the compound or mixed rate. The ad valorem rate holds place between these two, as involving greater complications than the specific rate, while being simpler than the mixed rate.

In the imposition of duties upon imported merchandise the two elements of chief difficulty are *classification* and *valuation*. The assessment of a specific duty involves only the former, the application of the rate to the amount of the importation following at once the ascertainment of such amount, and admitting the least possibility of error when the classification of the merchandise is fixed. The assessment of an ad valorem duty is controlled by both classification and valuation, and therefore includes liability to error in the determination of the value as well as of the class of the merchandise under consideration; while the mixed duty, being also concerned with the amount, the weight, measurement, or proportion of constituents of the article imported, as well as with its class and value, introduces an element of uncertainty which is not always pleasant in the assessment of ad valorem duties.

In the bills under consideration, for example, section 2502, schedule K, paragraphs 358, 359, 360, of the Senate amendment to House bill 9051, provides that there shall be levied upon "clothing, ready made, etc., 45 cents per pound, and in addition thereto 45 per centum ad valorem;" upon "cloaks, dolmans, jackets, talmas, etc., 45 cents per pound, and in addition thereto 45 per centum ad valorem; upon webbing, gorings, suspenders, * * * 40 cents per pound, and in addition thereto 50 per centum ad valorem;" while House bill 9051, section 3, provides for the imposition of a duty of 45, 45 and 50 per centum ad valorem, respectively. In this instance the classification of the merchandise is governed by the determination of the constituents of its manufacture (as containing wool), and by its condition (as partly or wholly made up), and under House bill 9051 the assessment of duty is then made upon its value. By the provisions of the Senate amendment the element of weight also enters into consideration.

The simpler method, and therefore the more favorable to the orderly and accurate transaction of business, is manifestly that provided in House bill 9051, section 3.

In the assessment of duties, whether specific, ad valorem, or mixed, the difficulty of classification is increased by the constant change in manufactures, of which the statutes can not take cognizance by foresight, and in the tendency of foreign manufacturers to approximate articles bearing a higher rate of duty to those recognized by the tariff schedules as of a class bearing a lower rate. An instance of the former difficulty is seen in the case of woolsens and worsteds, which, under the improvements in processes of manufacture, are now essentially the same article.

This identity is recognized distinctly in House bill 9051 and in the Senate amendment thereto, and apparently is included in the wording of House bill 8383, Schedule K, conformably to the ruling of the Department, May 27, 1889, by which the distinction of the act of March 3, 1883, is set aside and the process of classification is simplified. Any amendment of existing law should re-affirm this decision.

The latter difficulty, caused by modification of manufactured articles to evade higher classification, and the adoption of terms used in the statutes as commercial designations to cover articles different in character from that which was intended in the law, has an example in the matter of flannels: Goods of a far higher quality than those covered by the statutory designation of flannels, as originally used, now claim entry and the advantage of the lower rate of duty as such.

The distinctive term "flannels" is preserved in the bills under consideration. In my opinion the classification of goods of this character would be simplified by the removal of this discrimination. So, also, the distinction of "bone char suitable for use in decoloring sugars," as found in the Senate amendment to House bill 9051, section 2502, Schedule A, paragraph 16, is preferable to House bill 8383, section 9, paragraph 63, as discriminating between that article and bone char "exhausted" and thereby rendered valueless for its especial use in the manufacture of sugars.

The obstacles in the way of a ready and correct classification of merchandise are less perplexing and less open to objection, as involving difficulties in the collection of the revenue from customs, than are those which concern valuation.

The former relates to questions of fact which can be determined with entire accuracy by the customs officials at the port of entry; and the statutes and regulations provide ample recourse for the importer who may question the judgment of these officials. The levying of a rate of duty which is strictly specific, therefore, may be made with absolute accuracy with the resources at hand. In levying an ad valorem or mixed duty, however, the chief element in the computations upon which the amount of the impost is based, being the value of the merchandise in a distant market, is farther removed from the hands of the officials charged with the assessment, and therefore less readily available and accurate. The temptation to fraud in undervaluations, and the liability to error in invoices, imposing heavy penalties upon importers, are inseparable from the ad valorem system, whether separate or combined with specific rates.

These difficulties, however, are inherent in any scheme of customs, and the utmost that can be accomplished by legislation is to limit their effect. In regard to specific duties this may be done by broadening the lines of classification laid down in the schedules, and avoiding obscure shades of division between grades of merchandise. This is effected in a notably vigorous manner, in the scheme of sugar duties, by section 2502, Schedule E, of the Senate amendment to House bill 9051, which is far more practicable and desirable than the treatment of the same subject in House bill 9051, section 3.

What legislation may accomplish to remove the difficulties incident to the collection of ad valorem duties is limited to the avoidance of the imposition of rates so high as to make profitable the risk of fraud, and to judicious amendment of the administrative features of the law, to which I have the honor to refer in connection with the third topic presented by the Department. The main reliance under any system must be the integrity, the vigilance and the trained judgment of experienced officers of the customs, with the necessary aid of the commercial representatives of the Government in foreign ports. With an efficient service the revenue from customs may be collected in an orderly and accurate manner under either of the schemes presented in the bills submitted for my consideration, the difference being only the degree of difficulty in either case.

I understand, however, that the inquiry contained in the first topic designated by the Department, above quoted, has a broader scope than simply the transaction of routine business in the collection of customs, especially since the forms and the rates of duty prescribed by these bills under consideration can not be judged intelligently, as to their respective advantages and disadvantages, in this narrow relation alone. While, therefore, a system of specific duties must always tend to promote order and accuracy in the transaction of business to a greater extent than the other systems, so far as the imposition of duties is concerned, it is necessary to take into consideration the fact that the imposition of specific duties is in some cases impracticable, and in many cases inequitable and obstructive. This fact is recognized to a certain extent in each of the bills under consideration, the application of the specific or the ad valorem rate being made according as one or the other appears to be more properly applicable to the class of merchandise under consideration.

As a whole, House bill 9051 may be held to be preferable in this relation, for the reason that the mixed or compound rate finds no place in its schedules, while relics of this complicated and unsatisfactory system are preserved in both House bill 8383 and in the Senate amendment to House bill 9051.

It may also be said that the irregularities of the tariff, as affecting commerce and

manufactures, are usually to be found in connection with specific duties, which, by reason of their inflexible character, do not adjust themselves to the changes of the market and the advances of productive industry; while a duty varying in amount according to the market price of the merchandise on which it is levied—that is to say, an ad valorem rate—preserves the constant ratio of tax to value which is required to give stability to trade.

In considering a healthy public policy, also, it is seen that a specific duty fails in many cases in which it is applied to articles of general consumption in different grades, inasmuch as its effect is to bring the heaviest tax upon articles of the cheaper class consumed by the less wealthy classes, and to place the least proportionate, and often the least actual, burden upon the more costly class of goods used only by the rich.

For these reasons, among others, I consider the greater ease and accuracy in the application of specific duties to be more than counterbalanced by the broader considerations of public policy which favor the ad valorem rate; and the better result, in my opinion, will follow the adoption of the latter wherein it can be applied properly.

To illustrate the effect of the continuance of a specific rate of duty upon an article of merchandise of changing value, reference may be made to the statistics concerning importations of crude iron to be used as material for manufactures in the United States.

The importations of pig-iron at this port during the years 1874-'78 amounted to 29,070,266 pounds, of a total foreign value of \$346,119. The average value of this iron being 1.19 cents per pound, the ad valorem equivalent of the specific duty of three-tenths of a cent per pound, or \$6.72 per ton, was, therefore, 25 per centum.

During the period of five years, 1884-'88, the importations of pig-iron at this port were 391,051,240 pounds, of a total foreign value of \$2,147,931. The average value of this iron being fifty-three one hundredths of a cent per pound, the ad valorem equivalent of the specific duty is, therefore, 55½ per centum.

That is to say, the cost of pig-iron, having fallen from 1.19 cents to fifty-three one hundredths of a cent per pound, a fixed specific rate, which, during the earlier period, averaged only 25 per centum, averages 55½ per centum during the later period. It has been impossible for the industry of iron manufacture in this section to adapt itself to this increase of the tax upon its material.

In the treatment of this item in the bills under consideration, there is no attempt to correct the inequality, either in the Senate amendment to House bill 9051, or in House bill 8383. The former, in section 2502, Schedule C, paragraph 120, and the latter in section 9, Schedule C, paragraph 133, continue the specific duty of three-tenths of a cent per pound upon pig-iron, which, as I have shown above, is more than double, in its ad valorem equivalent, the duty originally imposed upon this material.

The two bills referred to also continue the prevailing specific rates of duty upon other forms of crude iron, in which there has been a like ad valorem increase as in the case of pig-iron, thereby sustaining, at all points, the tax upon the material of the iron industry, which has proved so burdensome in this section.

In House bill 9051 a certain measure of relief is offered in the transfer of iron ore and scrap to the free list, and the reduction of the rate on pig-iron to \$6 per ton. I therefore consider House bill 9051 preferable, so far as it removes the duty on iron ore and scrap, but disapprove of the continuance of a specific rate upon pig-iron, even with the reduction proposed in section 2, of that bill.

The experience of the past fifteen years at this port shows that an ad valorem rate not exceeding 25 per centum upon pig-iron would best realize the purpose of the law, and at the same time tend to relieve the industries using crude iron as their material. These industries in this section of the country have steadily and rapidly declined during the period in which the ratio of the specific duty to the market value of their material has so largely increased, the annual reports of the American Iron and Steel Association showing a loss of two-thirds in the product of rolling-mills in Massachusetts during the years 1880-'87; and while this loss is attributable in considerable, and perhaps equal, degree to the excessive cost of other material, notably coal and coke, due to the charges under the existing tariff, I find the operation of the specific duty upon crude iron to be regarded generally by our manufacturers as the most important element of the decline.

As to the effect of a specific rate of duty in imposing the greater proportionate tax upon articles consumed by the poorer classes in the community, and bearing more lightly upon articles of luxury used by persons better able to pay, I would call attention to Schedule K of the Senate amendment to House bill 9051, paragraph 354, in which the system of mixed duties upon woolen goods, now established, is continued in force.

By the rates prescribed in the act of March 3, 1883, as applied to the classes of woolen goods imported at this port, the ad valorem equivalent varies between 52 per

centum on the finer qualities and 88 per centum on the coarse and cheaper grades. The purpose of the changes from existing rates, as found in the Senate amendment to House bill 9051, Schedule K, paragraph 354, is evidently to equalize more nearly the tax upon goods of different qualities; but the variation still remains to the amount of at least 25 per centum against the consumer of the cheaper and heavier grades. A nearer approach to equality is made in House bill 8383, Schedule K, paragraph 322; but the simplicity and the equity of the single rate of 40 per centum ad valorem prescribed in House bill 9051, section 3, commend it to my judgment as far preferable.

In this, as in the other instances to which I have referred, the substitution of ad valorem for specific or mixed rates of duty would tend to promote the accurate and orderly transaction of business in its broader and more important relations, as well as to remove existing inequalities in the operation of the law as affecting the consumer.

The second topic on which the Department requests my views concerns "the probable effect upon importations, and upon the revenue, of the several rates of duty proposed" in the three bills named.

Any opinion based upon an examination and comparison of the several rates in detail must be largely speculative, and without essential value; for the reason that the effect upon the total bulk of importations or upon the aggregate receipts from the revenue from customs, of a change of rate in any single instance can not be computed or estimated with a sufficient approach to accuracy. The interdependence of the numerous branches of industry is such that increased importations in one branch consequent upon a decrease of duty, may have the effect to discourage importations in another remotely related branch, and reciprocally, a rate of duty so high as to prohibit the importation of material now in use for manufacture may lead to the larger importation of some other article as a substitute. There is also to be considered the stimulating influence upon home production, and upon consumption generally, of the cheapening of articles entering into such production, tending to the increase of importations as the rates are reduced; this increase extending not only to the articles immediately in question, but generally through the list of necessary foreign commodities and of luxuries as well. It is only by experiment that the actual effect upon importations and upon the revenue of any stated rate of duty can be ascertained.

It is possible, however, to indicate broadly what must be the immediate effect of rates of duty established on certain well-defined lines. Thus it is self-evident that the entire removal of duty upon any article or class of articles will reduce the total revenue from customs by so much as the duty upon such articles would be if continued. Also that the imposition of a duty so great as to render the importation of an article unprofitable will have the same effect. In the former instance, however, it is to be expected that importations will increase and the revenue decrease; while in the latter both revenue and importations decrease or are extinguished. There is yet another general class upon which a reasonable estimate may be made, namely: That in which the rate of duty, while not high enough to prohibit importation, is yet sufficient to render profitable the risk of smuggling or fraud. It may be stated broadly that lawful importations and revenue therefrom will greatly decrease under the imposition of such rates.

In applying these general principles to the consideration of the effect, respectively, of the bills referred to me for examination, it is necessary to have regard to the widely different plans upon which they are drawn.

So far as these plans appear the reduction of revenue from customs proposed by House bill 9051 is to be effected by the removal or the considerable reduction of rates of duty levied upon foreign products used as material in the manufacturing industries of this country, and to this is added a corresponding reduction in the rates upon manufactured articles; while the Senate amendment to said bill makes the reduction in rates chiefly in the sugar schedule, at other points prescribing rates which must increase the revenue if they do not prohibit importation, notably in relation to material for manufacture.

Considered in their entirety the scheme of revenue reduction proposed in House bill 9051 I think more easily calculable as to its effects, and more practicable in its operation than that proposed in the Senate amendment, or in House bill 8383.

I have made reference above to the operation of section 2502, Schedule E, of the Senate amendment to House bill 9051 in promoting the orderly and accurate transaction of business in the matter of imposing duty upon imported sugars.

I also consider that its effect upon the revenue would be to cause a reduction in a simple and advantageous manner. In other respects, however, I regard the probable effect of this bill upon importations and upon the revenue as very undesirable, including great irregularities and complications.

Schedule K (section 2502, Senate amendment to House bill 9051) proposes a general increase of the rates of duty upon wool, paragraphs 347, 348 fixing duties upon wools of the third class at an advance of 60 per centum over existing rates.

As wools of this class are not produced in this country, and none can be produced here, and as the rate of duty proposed would add so largely to their cost as practically to prohibit their importation, the first effect of the adoption of this schedule would be the reduction of the revenue by the amount now received as duty upon this class of wool.

The secondary effect would be expected to be found in an increased importation of carpets, the production of that article becoming no longer profitable in the United States because of the prohibitive tax upon the material used. This expected increase in the importation of foreign-made carpets, however, would be restricted, to some extent, by the decrease in purchases by consumers, the market contracting by so much as the destruction of the industry of carpet-making in the United States might deprive those dependent upon it of their present resources.

In a similar manner the operation of paragraph 346 (Schedule K, Senate amendment to House bill 9051), increasing the duty upon wools of the first and second classes about 20 per centum must have a restrictive effect upon importations of that article, while tending to increase the importation of the finer products of woolen manufacture which could no longer be made in this country because of the advance in the cost of material. In fact, the contingent effects of the rates of duty proposed in this schedule are so far-reaching that I do not think it possible to make other than a speculative estimate of the general result of their imposition:

The scheme of duties proposed in section 3, House bill 9051, however, is computable with a greater approach to accuracy as to its effects. The revenue would be decreased by the entire amount now received from duties upon wool, and also by the reduction of the rates upon manufactured wools. At the same time, the importation of wools would be increased through the revival of the woolen manufacturers of the United States from their present depressed condition under the influence of the removal of the tax upon their material.

It may be expected, however, that the encouragement of the production of the finer manufactures of wools in the United States would lead to a lessening demand for foreign articles of this class.

As regards the metal schedules of the bills under consideration (section 2 of House bill 9051, Schedule C of Senate amendment to the same; Schedule C of House bill 8383), there is made the same distinction to be made.

In the one item of tin plates, a reasonably accurate estimate may be made of the effect of the several bills respectively.

House bill 9051, placing this article upon the free list, must reduce the revenue by the amount now received from that source, while increasing importations by the impulse given the industries making use of this material and by lessening the cost of manufactured articles to consumers. But it is not to be expected that the importation of an article not produced in this country, which has such universal and necessary use in our industries, will be affected by the increase of duty proposed in the Senate amendment. The increase of revenue effected by the rates proposed in the Senate bill may therefore be computed upon the basis of present average importations, less the inconsiderable and indeterminable decrease consequent upon the advance of the cost of the manufactured article to consumers.

In estimating the effect of the several rates of duty upon iron and the manufactures of iron and steel, it is necessary to take into considerations the element of locality. The gradual extinction of the industry of iron manufacture in this section of the country to which I have alluded in my remarks upon the first topic presented by the Department, is due to the fact that the expense of the transportation of ore, coke, and coal from the producing points to the mills in this section effects an increase in the cost of material equal to that imposed by the existing tariff upon imported material; and that thus the manufacturers of this section are placed at an insuperable disadvantage with those more favorably situated, being equally prohibited from the profitable use of native and foreign material.

The reduction in rates proposed by House bill 9051, therefore, will have its effect chiefly in encouraging the importation of foreign material at this and other eastern ports, while having no appreciable effect upon the revenue or the amount of importations at other ports nearer the iron and coal-producing sections.

The effect of the provisions of Senate amendment to House bill 9051, and of House bill 8383, may be expected to be the further crippling of the iron industry of this section, with the decrease in importations which must necessarily accompany such change.

In respect to the duties on wood and manufactures of wood (section 1, House bill 9051, schedule D, Senate amendment to same; schedule D, House bill 8383), as importations of merchandise of this class are made almost exclusively from the British provinces, opinion as to the effect of the proposed schedules respectively may be based upon experience of the operation of the late treaty of reciprocal trade, to the provisions of which, in this respect, House bill 9051 proposes a return.

From this experience it is my judgment that while there would be a reduction of

the revenue and an increase of importations following the removal of duties as proposed, the impulse to trade in general which would thus be given would, in a measure, act as an offset to such reduction.

As I have said, however, opinion based upon an examination in detail of the bills referred to me must be largely speculative. The general conclusions which I have to offer upon this topic, having regard to the conditions above indicated, are that upon its probable effect upon importations and upon the revenue the scheme of duties presented in House bill 9051 is calculated to effect a considerable reduction of the revenue while increasing the importation of materials required for the profitable prosecution of manufacturing industries in the United States; and that the Senate amendments to said bill, and in much the same manner House bill 8383, are calculated (so far as they deal with the customs) to increase the revenue to some extent, while lessening the amount of importations of merchandise of the nature of raw material.

As regards the third proposition, viz: "Which of the provisions relating to the administration are likely to prove convenient and otherwise beneficial, and which the reverse," with your reasons therefor in detail in as compact form as possible, I beg leave respectfully to submit the following:

House bill 9051, Senate, July 24, 1888, section 5.—The proposed amendments of section 2499, especially that defining the phrase "component material of chief value," make clear what has hitherto been the subject of some discussion and doubt. I regard the change important and preferable to section 2499 of the bill of January 31, 1889, passed by the Senate.

Section 2502, schedule H, Senate bill, January 31, 1889, paragraph 302.—The last clause, in which bottles or jugs shall pay an additional duty of 3 cents for each bottle or jug, I consider preferable to paragraph 274 of House bill 8383—the Randall bill.

The act of March 3, 1883, schedule H, liquors, in paragraph 311, provides that any brandy or other spirituous liquors imported in casks of less capacity than 14 gallons shall be forfeited to the United States. This rule has been extended by the Department to liquors in bottles, when packed in packages containing less than one dozen bottles in each package.

A forfeiture in such cases has been regarded of doubtful authority under the law. In the case of the United States *vs.* 90 demijohns of agudiente, or Spanish rum, the court (Locke, J., United States district court, southern district of Florida) dismissed the libel for forfeiture for the reason that there the law did not authorize a forfeiture of wine, brandy, and other spirituous liquors containing less than one dozen bottles in each package.

The court used the following significant language: "It is admitted that there is no forfeiture declared by the language of any statute; nor has any law or decision been cited under which or wherein it may or has been enforced, nor am I aware of any."

Forfeitures are not favored in law and in my opinion there can be none without a direct violation of a positive enactment for which they have been declared to be the penalty.

Implications either of violation of law or character of penalty will not justify them. (*vide* Internal Revenue Record, February 23, 1880, page 61, and March 1, 1880, page 69.)

In section 2502, Senate bill, January 31, 1889, schedule H, paragraph 304; wines, liquors, etc., for the first time appears a clause declaratory that, if brandy or other spirituous liquors be imported in bottles of less capacity than 1 quart, they shall be forfeited to the United States.

This is preferable to the Randall bill, House bill 8383, which does not contain it. (*vide* paragraph 275.)

Inasmuch as forfeitures are not favored in law, as there can be none without a direct violation of a positive enactment for which they have been declared to be the penalty—I beg leave to suggest an amendment of section 2502, by inserting, after the word "casks," the words "or other vessels," so that when amended the paragraph shall read, "but any brandy or other spirituous liquors imported in casks, or other vessels, of less capacity than 14 gallons, or in bottles of less capacity than 1 quart, shall be forfeited to the United States."

This would include demijohns and the like, and is in keeping with the rule of law as enunciated by the court.

Section 2503.—I would suggest a change of the clause, "Articles the growth, produce and manufacture, etc." by substituting in place of the copulative conjunction "and" the disjunctive "or." As it reads articles must not only be of the growth but also be the product and manufacture. Such, at least, is the natural and reasonable construction of the clause. The disjunctive "or" would relieve the paragraph from doubt.

House bill 9051, Senate, July 31, 1889.—Article 461 makes a similar provision, and is substantially the same. The clause therein, viz: "Without having been advanced in value or improved in condition by any process of manufacture or other means," I consider more exact and to be preferred.

I would suggest that the proviso in section 2503 be amended so as to read, by add-

ing after the words "has been made," in the third line thereof, the following: "Or any article which has been withdrawn for exportation from excise bonded warehouse without the payment of the internal tax to which such article would be subject if withdrawn for consumption;" and also by adding, after the words "drawback allowed" in the last line thereof, the words "or internal tax to which the same is liable." The proviso, when so amended, would read as follows: "Provided that this paragraph shall not apply to any article upon which an allowance of drawback has been made, or to any article which has been withdrawn for exportation from excise bonded warehouse without the payment of the internal tax to which such article would be liable if withdrawn for consumption, the re-importation of which is hereby prohibited, except upon the payment of duties equal to the drawback allowed or internal tax to which the same is liable." The adoption of this or like amendment would seem to warrant the repeal of section 2500.

The amendment of the clause relating to wearing apparel, etc. (tariff, paragraph 815), is a radical change in tariff legislation. The tariff acts of July 29, 1846, March 3, 1857, and March 2, 1861, and reproduced in the act of March 3, 1883, made provisions in the free list for wearing apparel, etc., without restriction or limitation, save only that they must have been in *actual use* and intended for no other person, nor for sale. The proposed amendment is without limitation as to *use*, but is restrictive as to *value*.

In the tariff act of July 14, 1870, a limit was put upon *household effects*, both as to *use* and *value*. This legislation was in force up to the act of June 6, 1872. It is respectfully submitted whether it would not be expedient to revive that provision of the act of June 6, 1872, and that the restrictive clause as to *value* be applied to *household* rather than to personal effects.

The Department, in constructing the general provisions covering "professional books, implements, instruments, and tools of trade, occupation or employment of persons *arriving* in the United States," found in the twenty-third section, act of March 2, 1861, held, under date of October 4, 1867, that a party *returning* from a visit to a foreign country could not be considered as a person *arriving* in the United States, and therefore not in the position prescribed by the law to claim the free entry of his effects.

To remove any doubt on this point it might be regarded expedient to amend said clause by inserting after the word "persons" in the third line the words "and families returning or emigrating from foreign countries."

The second proviso regard unwise and inexpedient. It is sweeping in its provisions, and in my judgment fraught with danger to the revenue. It opens a wide door for attempted evasion. If it be the intent to restrict it to the effects of persons who may have arrived or emigrated from foreign countries, and which had paid duty, that I would consider a reasonable and just provision; but, as it reads, it is as I construe it of far wider range and capable of including importations of every kind and description of merchandise.

Paragraph 727 of the Senate bill of January 31, 1889, I consider much preferable to the proposed amendment of section 2503, found in the bill of July 24, 1888, House bill 9051. It also eliminates the second proviso contained in section 2503 as amended.

The paragraph in said proposed amended section 2503, having reference to theatrical scenery, etc., requiring "the payment to the United States of such duties as may be imposed by law upon any and all such articles as shall not be exported within six months after such importation, would seem to necessitate the exaction of duties even though the articles may have been worn out or destroyed. It would be equitable, at least, to make some provision for such an exigency, and I would therefore suggest an amendment by the addition after the words "such importation," immediately preceding the words "provided, however," of the following: "Or, failing therein to produce evidence satisfactory to the collector that the articles have been worn out or destroyed, or not sold or otherwise disposed of for consumption."

Section 2503, article 484, Senate bill of January 31, 1889.—I would insert the words "educational" and "scientific," so that when amended said article shall read: "* * * incorporated or established for educational, literary, philosophical, scientific, or religious purposes, or for the encouragement of the fine arts." * * *

Section 6.—Section 7 of the act of March 3, 1883, has been the fruitful source of extended litigation and of departmental interpretation. The proposed amendment seems to revive sections 2907 and 2908, to the extent of restoring, as elements of dutiable value, the cost of the sack, box, or covering of any kind. This I regard of doubtful expediency. In my judgment, the true basis of dutiable value should be the value of the goods in their completed condition as manufactures, and in the condition in which they are bought and sold in the foreign market; and I beg leave to submit, as amendatory of section 7, the following, in line eleven: "*Provided, however*, That in determining the dutiable value of goods to be imported which are usually held for sale, and are sold, to consumers in a case or covering, or which are

attached to or connected with any substance, fabric, or material for the purpose of convenience of use, and are in such condition imported and usually bought and sold as an entirety, all such cases, coverings, substances, fabrics, and material shall be considered and held to be a part of the dutiable value of such goods; *Provided further*, That if there be used for covering or holding imported merchandise, whether dutiable or free, any material or article other than the ordinary, usual, and necessary coverings used for covering or holding such merchandise, duties shall be levied and collected thereon at the rate to which such material or article would be subjected if imported separately," and repeal the proviso contained in said section.

Section 2970.—Basing my opinion upon the action of importers at this port, it is safe to say that a very large percentage of merchandise entered for warehousing is withdrawn for consumption in the course of a few months after its deposit therein, and but a very small percentage becomes subject to the 10 per centum additional.

Considering the fact that the importer desires whatever benefit may inure from the warehousing system, the Government being kept from the control of the duties which accrued on importation, I think the provision of section 2970 should be retained, but if amended as proposed, I would recommend that the time limit for withdrawal for consumption be reduced to *two* years, which I consider an ample concession.

Section 2983.—That clause of the first proviso which declares that "the duty assessed on merchandise withdrawn from any such warehouse shall be assessed on the quantity withdrawn therefrom at the time of such withdrawal," I regard of doubtful expediency. The duties accrue on importation, and on the quantities ascertained on landing, by weight, gauge or measure, and that should be the basis of assessment.

To carry out the terms of the proviso would necessitate the reweighing, regauging, or remeasuring, which would involve more or less expense.

The proviso is silent on the question (a very important one), "who shall defray the expense?"

Section 3058.—The intent of Congress, as expressed in sections 36 and 62 of the general collection law of March 2, 1799, reproduced in sections 2875 and 3058 Revised Statutes, was to compel the owner or original consignee to enter the goods; and, as declared in synopsis 7092, the "interest would be defeated were any other person allowed to make entry and take the necessary oath."

Such was the rule established in the regulations of 1857 (articles 193 to 196 inclusive), incorporated in the regulations of 1874, articles 316 to 319 inclusive, and reproduced in the regulations of 1884, articles 295 to 300 inclusive.

This policy on the part of the Government in dealing directly with the owner, importer, or consignee I regard as eminently wise and sound; but the act of February 23, 1887, amendatory of section 3058, radically changed this long-established principle, for it declares that "the holder of any bill of lading consigned to order and properly indorsed shall be deemed the consignee thereof," and under said act it would seem that the practice could be enjoyed of allowing custom-house brokers, express agents, and other parties, not the owners or original consignees, to make entry in their own names, on the production of bill of lading indorsed by the importer or consignee, which the regulations expressly prohibit, "it being in contravention of the express provisions of law and the decisions of the courts."

If, by said amendatory act, custom-house brokers, express agents, and other parties, not the original owners or consignees, can claim and exercise the right to make entry, as consignees, in their own name, on presentation of any bill of lading consigned to order and properly indorsed, in my judgment section 3058 should be forthwith amended in this regard. The policy of the Government should be to deal *directly* with the owner or consignee; a different policy would be fraught with danger to the revenue.

Section 6.—This amendment, if adopted, would necessitate a modification of the form of declaration, and I would submit the following in lieu thereof: "And I do further solemnly and truly declare that, to the best of my knowledge and belief (insert the name and residence of the owner or owners), is (or are) the owner (or owners) of the goods, wares, and merchandise mentioned in the annexed entry; that the invoice now produced by me exhibits the actual cost (if purchased) or the actual market value or wholesale price (if otherwise obtained) at the time of exportation to the United States, in the principal markets of the country from whence imported, of the said goods, wares, and merchandise, in the condition in which they are usually held for sale and are sold to consumers; and no other or different discounts, bounty, or drawback but such as has been actually allowed on the same."

And, in the declaration of the owner, where the merchandise has been actually purchased, I would submit the following: "In the condition in which they are usually held for sale and are sold to consumers and as they were bought by me," in lieu of the clause beginning with the word "including," in the seventh line, and ending with the words "United States," in the tenth line.

In the declaration of the manufacturer or owner, in cases where the merchandise has not been actually purchased, I would submit the following: "And represents

their true market value in the condition in which they are usually held for sale and are sold to consumers," in lieu of the clause beginning with the word "including," in the thirteenth line, and ending with the words "United States," in the seventeenth line.

Section 9, amendatory of section 2983, Revised Statutes, in the first proviso thereof declares that "no greater allowance for leakage or evaporation of wines, liquors, and distilled spirits shall be made than is or may be allowed by law on domestic spirits or wines in bond." This proviso I consider impracticable. It would involve much delay, inconvenience, and expense, without a commensurate accruing benefit either to the Government or to the importer. The importer derives a benefit by a deposit of certain of his liquors in bonded warehouse, in the richness of flavor they derive from age; and what may be lost by natural causes, such as evaporation and the like, is more than made up by its appreciation in quality which largely advances the price. Liquors which do not improve by age are usually withdrawn soon after their original deposit in warehouse. I think, therefore, that the rule now existing should continue, viz, to hold the importer responsible for the duties on the quantity ascertained by gauge at the time of importation.

Section 17 of the act of May 28, 1880 (Forty-sixth Congress, second session, chapter 108), which provides for allowances for leakage on spirits withdrawn from warehouse, is, I presume, the law which would govern the allowances on imported liquors when withdrawn for consumption. That section provides that "allowance shall be made on casks or packages of less capacity than 20 gallons."

Inasmuch as the law appertaining to imports permits the importation of liquors in casks of not less than 14 gallons capacity (act of March 3, 1883, Scheduled H, Liquors, T. I. 311), I see no good reason why the allowance should not be recognized on liquors in casks of that capacity if this proviso be adopted.

Section 11 House bill, as passed by the House.—The requirement of section 2853 and following of the statutes regarding the production of consular invoices has been the fruitful source of much annoyance and complaint among merchants in dealing with the Government, especially on importations of small value, \$100, or less, notably in the provincial trade, and their complaints have, from time to time, in years past, received the attention of the Department.

Reference is respectfully made to synoptical decisions 3775, 4380, 4622, 6183, 7099, 7356, and 8380, and to Department circular of May 9, 1866.

This section I regard as a substantial measure of relief to the merchant without any seeming consequent detriment to the Government's interests. I earnestly recommend its adoption. It is in conflict with the second clause of section 2859 Revised Statutes, and to that extent, by implication, repeals it, although section 54 does not include it in the list of the proposed "repealed sections."

Section 7 of the House bill, section 28 of the Senate bill (H. R. 9051), and section 30 of the bill H. R. 8383 are in substantial accord. So, also, are sections 8, 29, 31, and 12, 32, and 43, all looking towards the abolition of fees and oaths. I fail to see any possible advantage, either to the Government or to the importer, by substituting a declaration for an oath. If, as provided in sections 7 (House bill), 28 (Senate bill), and 30 (Randall bill, H. R. 8383), the declaration, duly signed by the owner, importer, consignee, or agent, before the collector, shall be filed by said owner, importer, * * * with the collector at the time of entry, it would seem that the oath could as well be administered as the reception of the declaration. It may be well worthy of considering, however, the advisability of providing that the oath may be administered by "a notary public or other officer duly authorized by law to administer oaths." This would be a measure of relief, but, as at present advised, I do not favor the abolition of the oath.

If, as provided by this new legislation, the "declaration so filed shall be duly signed by the owner, importer, consignee, or agent before the collector," what shall be the form of the collector's certificate; and what if before "a notary public, or other officer duly authorized by law to administer oaths and take acknowledgments?"

I would suggest the striking out in line 2 of section 43 the words "except as provided in this act."

In section 29 of the Senate bill two years is the extreme limit of imprisonment, while in section 8 of the House bill, and 31 of the Randall bill it is three years. I should say the Senate limit (two years) would be adequate.

Section 12, House bill 9051, as passed by the House, and section 43, as passed by Senate, are in substantial accord; but the last clause in sections 12 and 43 seem to me to be seriously defective, inasmuch as I am unable to see how it would be possible, until the end of a year, or some other specific period of time, to know the amount of fees to which such office might be entitled, under existing law.

Section 13.—Without dealing with the equity of the imposition I regard section 30, as passed by the Senate, January 31, 1889, preferable for precision of administration.

Section 19.—I very much doubt the expediency of the abrogation of damage allowance, as provided in this section. The practice hitherto prevailing has continued for

a period of some ninety years—ever since the act of March 2, 1799—and has become firmly established as a part of the revenue system of the Government. It is important, whatever system is in vogue, that the interests of the Government as well as of the importer should be kept, as nearly as possible, in equipoise. The proposed legislation, as I view it, will hardly secure this result. It is not so much the fault of the system as it is of its operation.

Given a corps of efficient and experienced officials of tried integrity, whose compensation shall be commensurate with the services rendered, and who shall hold office by no uncertain tenure, I think it would be difficult to effect an improvement.

It will be noticed that section 19 of the Mills bill, so called, 44 of the bill as passed by the Senate, and section 19 of the Senate bill of July 24, 1888, are in substantial accord: Section 44, however, provides that the portion so abandoned shall amount to 10 per centum or over of the total value or quantity of the invoice, while in the other bills referred to the words "total value" alone are used. It seems to me that "quantity" is preferable to "value," or "value or quantity." They all seem to be faulty in this, that they fail to make any provision as to the disposition of the goods so abandoned; i. e., if sold by the Government, when, and on what terms. Also what disposition is to be made of the proceeds, if any, and who is to determine whether the portion so abandoned shall amount to 10 per centum or over, of the total value or quantity of the invoice.

Insert after the words "or bonded warehouses," in the second line, the words "or actually on shipboard and bound to the United States." And in lieu of the words "or remaining in the customs offices," as found in the third line, I would suggest the following: "or being in the hands of the customs officers, not having been removed therefrom since their importation," which, when amended, would read, "that all imported goods, wares, and merchandise which may be in the public stores or bonded warehouses, or actually on shipboard and bound to the United States, or on shipboard within the limits of any port of entry, or being in the hands of the customs officers, not having been removed therefrom since their importation on the day and year when this act, or any provision thereof, shall go into effect, etc."

Section 23 as passed by the Senate January 31, 1889, (sections 2510, 2511) section 15 of the act of June 19, 1886, known as the "Dingley bill," amended said section by extending the benefits thereof to vessels of the United States employed in the fisheries or in the whaling business "in the same manner as to vessels of the United States engaged in the foreign trade."

The provisions of this section should, in my judgment, be incorporated in said section.

Section 24.—Attention is respectfully called to the suggestions submitted above, on section 10. (Section 3058), Senate bill of July 24, 1888.

Section 26.—Senate bill of January 31, 1889. I consider this section preferable to section 14 of the bill, as passed by the House, it being more explicit in terms.

Section 27.—I would recommend an amendment by adding at the close the following: Provided, that upon entry by pro forma invoice of merchandise exceeding \$100 in value, the collector shall require a bond for the production of a consular invoice.

Section 28.—This section authorizes the declaration to be made before a notary public or other officer duly authorized to administer oaths, and requires that "every officer so designated shall file with the collector of the port a copy of his official signature and seal."

There are certain officers who, while authorized to administer oaths and take acknowledgments, have no official seal; notably, justices of the peace.

The section is broad enough to include them, but they might be excluded, it seems, by reason of their having no seal.

To cover this class, I would suggest the insertion of the following: "And, if such officer has no seal, in such case he shall furnish a duly authenticated certificate of his authority to act in the premises."

Section 30.—The clause in this section beginning with the twenty-fourth line, viz: "And if such appraised value shall exceed the value declared in the entry more than 20 per centum, such entry shall be held to be presumptively fraudulent, and the collector of customs shall seize such merchandise, and proceed as in cases of forfeiture for violation of the customs law," is mandatory.

I can readily conceive of cases where the collector might be satisfied, on the evidence presented, that the transaction was an honest one, the claimant being able to rebut the presumption of fraudulent intent. It seems to me that he might with safety be clothed with some discretionary power in such instances. I beg leave, therefore, to suggest that the word *may* be substituted for *shall*, leaving it *directory* instead of *mandatory*.

But, should it not be deemed expedient to rest such power in the collector, then that a provision be made whereby in such cases the collector shall be required to make full report of the case to the Secretary of the Treasury, and in the meantime to suspend action until instructed by him.

Section 31 of the bill (H. R. 9051) as passed by the Senate is new legislation. It presents admirable features.

It seems to me the information required to be presented would be of much value to the appraising officers, and beneficially effect the revenue, and operate as a check upon the unscrupulous importer.

Section 34 presents a new element in determining the dutiable value which I regard with favor. It can not help but be beneficial in its results.

Sections 35 to 40, House bill 9051, as passed by the Senate January 31, 1889.—Any legislation having in view a more efficient and intelligent system of valuation of imported goods, and thereby correcting abuses existing under the present laws, would be, beyond question, most desirable. The proposed legislation in the Senate bill I have no doubt was framed with this end in view; but it is, seems to me, so encumbered with conditions and restrictions that the practical carrying out of it would not only be difficult but would be accompanied with more or less disturbance of the customs business. To illustrate, in section 37 it is provided, among other things, that "the collector shall transmit the entry and all the papers and exhibits connected therewith to the board of general appraisers, which shall be on duty at the port of New York, or of three general appraisers who may be designated by the Secretary of the Treasury for such duty at that port or at any other port."

This removal of important documents from the files of the office of original entry and deposit, I regard of doubtful expediency, and fraught with danger and risk of loss, either in transmission or in subsequent misplacement, which might result detrimentally to the Government or to the importer, or both.

And again, there must of necessity, it seems to me, be more or less delay in the hearings and consequent findings of the board, which might be a ground of complaint, and attendant with some inconvenience.

The provision in section 38 regarding the certifying by said board to the circuit court "their findings of the facts involved in the case, and their findings thereon," and that "the facts so found and certified shall be final and conclusive upon the court," strikes me as somewhat arbitrary and of doubtful expediency. If warranted by law, and not invading the vested rights of the citizen, it would unquestionably be a summary method of disposing of the question in dispute, and would tend greatly to simplify the methods now prevailing in court case.

The criticism might be made by some that the expense of such a board would hardly be commensurate with the benefits likely to accrue therefrom.

So far as the experience of this port is concerned, the existing laws regulating appraisements, with some modification, would, in my judgment, quite as effectually, and more expeditiously, accomplish the desired result as the proposed new system or any other which suggests itself to my mind.

Under the present system I would suggest a more rigid rule as to samples, and the retention and preservation of the same; that the salary of the general appraiser be increased to such an extent as to command the services of persons thoroughly competent for the position, with a fixedness of tenure; that the merchant appraiser should receive a more reasonable sum for his services than is at present allowed, and that the same be paid by the appellant instead of by the Government, as at present.

Section 36.—As regards the phrase "the person acting as such," as found in the third line, there is a seeming conflict between section 2946, Revised Statutes, which is a reproduction of section 22, act of August 30, 1842, and section 2950, which is a reproduction of section 2, act of March 3, 1851. In the former section (2946) it is provided that when merchandise is entered at ports where there are no appraisers, the mode hereinbefore prescribed of ascertaining the foreign value thereof shall be carefully observed by the revenue officers to whom is committed the estimating and collection of duties.

Section 2609 declares in what manner the foreign value shall be determined "at any port for which no appraiser is provided by law." It shall be "by two respectable resident merchants, appointed by the collector, who shall be the appraisers of such merchandise."

Section 2950, however, declares that "the person acting as such" shall be the revenue officer; for it expressly provides that "where merchandise shall be entered at ports where there are no appraisers the certificate of the revenue officer to whom is committed the estimating and collection of duties of the dutiable value of any merchandise required to be appraised shall be deemed and taken to be the appraisement of such merchandise required by law to be made by such officer."

Under sections 2609 and 2946 "the person acting as such" would be the "two respectable resident merchants," and they might properly report to the collector their decision. Under section 2950, however, "the person acting as such" would be the revenue officer of the port, and there would seem to be no sense in requiring him to report to himself.

Section 2950 being legislation (act March 3, 1851) subsequent to sections 2946 and 2609 (act August 30, 1842), as it is seemingly inconsistent therewith, by implication

repeals said last-mentioned sections, inasmuch as it was the latest expression of Congress.

It is understood to be the practice for the collector or the "revenue officer of the port" at ports where there are no appraisers to perform functions of appraiser.

I would, therefore, suggest an amendment of said section by striking out the words "or at ports where there is no appraiser the person acting as such," in the second and third lines.

In the eleventh line it is declared that he (the importer, owner, consignee, or agent, if dissatisfied with the appraisement) may *forthwith* give notice to the collector.

This language is found in the tariff act of August 30, 1842, section 17, and is reproduced in section 2930, Revised Statutes.

This word "forthwith," it seems to me, is too vague and indefinite. The regulations of 1884 have, however, placed departments interpretation thereon by declaring that this notice must be given in all cases *within twenty-four hours, or before the end of the official day after the day on which the collector gave the notice prescribed.*

I would suggest an amendment of said section in the words following: "He may within twenty-four hours, or before the end of the official day after the day on which the collector gave notice to him of the advance in value upon appraisement, notify the collector in writing of such dissatisfaction, so that when amended as above the section shall read as follows: "That the appraiser shall revise and correct the reports of the assistant appraiser as he may judge proper, and shall report to the collector his decision as to the value of the merchandise appraised."

At ports where there is no appraiser the certificate of the revenue officer to whom is committed the estimating and collection of duties of the dutiable value of any merchandise required to be appraised shall be deemed and taken to be the appraisement of such merchandise required by law to be made by such officer.

If the collector shall deem the appraisement of the merchandise by the appraiser too low, he may order a reappraisement, which shall be made by one of the general appraisers; or, if the importer, owner, agent, or consignee of such merchandise shall be dissatisfied with the appraisement thereof, and shall have complied with the requirements of law with respect to the entry and appraisement of merchandise, he may, within twenty-four hours, or before the end of the official day after the day on which the collector gave notice to him of the advance in value upon appraisement, give notice to the collector in writing of such dissatisfaction, on the receipt of which the collector shall at once direct a reappraisement of such merchandise by one of the general appraisers. The decision of the appraiser, or the person acting as such (in cases where no objection is made thereto, as above authorized, either by the collector or by the importer, owner, consignee, or agent), or of the general appraiser in cases of reappraisement, shall be final and conclusive as to the dutiable value of such merchandise against all parties interested therein, unless the importer, owner, consignee, or agent of the merchandise shall be dissatisfied with such decision, and shall, within the time above specified, give notice to the collector in writing of such dissatisfaction, or unless the collector shall deem the appraisement of the merchandise too low; in either case the collector shall transmit the invoice and all the papers appertaining thereto to the board of general appraisers which shall be on duty at the port of New York, or of the three general appraisers who may be designated by the Secretary of the Treasury for such duty at that port, or at any other port, which board shall examine and decide the case thus submitted, and their decision, or that of a majority of them, shall be final and conclusive as to the dutiable value of such merchandise against all parties interested therein; and the collector shall ascertain, fix, and liquidate the rate and amount of duties to be paid on such merchandise and the dutiable costs and charges thereon, according to law.

Section 39.—Section 2922, Revised Statutes, provides that the appraisers or the collector and naval officer, as the case may be, "may call upon them and examine upon oath," etc., and so far as the object to be attained and the methods to be adopted in pursuance thereof are concerned they are substantially incorporated in section 39 of the Senate bill.

I would suggest, therefore, the repeal of section 2922, and in lieu thereof the amending of section 39, so as to read as follows: "The general appraisers, or any of them, and boards of general appraisers, the *local* appraisers, or the collector, as the case may be, may call before them and examine upon oath, any owner, importer, agent, consignee or other person touching any matter or thing which they, or either of them, may deem material respecting any imported merchandise, in ascertaining the dutiable value for classification thereof; and they, or either of them, may require the production of any letters, accounts, or invoices relating to said merchandise, and may require such testimony to be reduced to writing, and when so taken it shall be filed in the office of the collector and preserved for use or reference until the final decision of the collector or said board of appraisers shall be made respecting the valuation or classification of said merchandise, as the case may be."

It will be noticed that I have eliminated the clause, in the first and second lines of

said section, "are hereby authorized to administer oaths," for the reason that the subsequent provision, in lines 3 and 4, which declares that they "may call before them and examine upon oath," seems to clothe them with power to administer the oath.

Sections 44 to 48, inclusive, Senate bill.—These sections I regard as containing wise and judicious legislation, and in the direction of an honest and efficient collection of the revenue.

Section 50.—Synopsis 1945 and 9201, prescribing a substitute for article 976 of the General Regulations of 1884, with certain exceptions dispensed with the export bond on exportations whereon the drawback did not exceed \$100, and in lieu thereof required the presentation of a bill of lading bearing the signature of the person issuing the bill, and marked "not negotiable" or "for customs purposes only."

So far as I am aware this radical change of the regulations has afforded much relief to exporters, and it is presumed that the Government has suffered no detriment. I would respectfully recommend, therefore, that the first proviso in said section be expunged, and in lieu thereof that the following be inserted by way of amendment: Provided, however, that where the amount of drawback is less than \$100 on direct importations by sea the exportation bond shall not be required; but in lieu thereof the exporter shall be required to present a bill of lading marked "not negotiable" or "for customs purposes only."

Section 54.—I do not favor the repeal of so much of section 2884 of the Revised Statutes of the United States as requires that a stamp shall be affixed to each box of imported cigars to indicate the inspection thereof by customs officers, as contemplated by said section. As I view the question, I regard such legislation inexpedient, unwise, and uncalled for.

Never, until the present system was established, have the Government and the importer been so secure against the dishonest dealer.

The practice that once prevailed of affixing certificate stamps, so called, without denomination, offered an inducement to fraudulent practices, because, after this certificate had been affixed and the cigars put upon the market, there was no way of knowing, except by the inspector's return, whether the cigars were in boxes of twenty-five or any higher denomination; and I understand that it was discovered that the cigar inspectors at New York had been in the habit of reporting cigars as being in boxes of one hundred each when, in point of fact, they were in boxes of five hundred each, leaving four stamps for them to sell or dispose of for each one actually sold.

This irregularity was broken up and the present system adopted, which is a complete check and should be continued.

Should the present law be repealed there ought to be, it seems to me, some provision made whereby the box would indicate the foreign character of the cigars, and that they had duly paid the import duty.

A stenciling might accomplish this object; but this would be likely to involve quite as much labor as the affixing of the customs stamp, and would not be so good a protection.

The present system is a protection to the importer for the reason that it distinguishes the imported from the domestic cigar. It is also a prevention of fraud on the revenue, and incidentally a protection to the domestic manufacturer. It would be quite impossible to get the smuggled article stamped.

Ever since the present method has been in force there has been at this port a very large increase in the quantity of cigars imported, which is attributable, I think, in no small degree, to the restriction thrown about the importations by the law and its faithful enforcement.

Years ago it was quite a frequent practice to enter cigars for warehousing and subsequently withdraw them, in bond, for exportation to the adjacent British Provinces. There was a grave suspicion that such exportations were made designedly for the purpose of subsequently introducing them surreptitiously into the United States. Since the adoption of the present system withdrawals for exportation are rarely made. Importers at this port, so far as I am aware, do not call for the repeal. On the contrary, they favor the retention of the law as it now stands.

The only adverse criticism I have ever heard them make is in regard to inserting in the customs stamp the date of importation. This, some of them affirm, is detrimental to their business, for the reason that it sometimes affects the sale of those held in stock for any considerable time, most of their customers preferring "green" cigars. To obviate this objection the stamps might bear serial numbers or the manifest number.

Sections 55 to 59, Senate bill.—This proposed legislation opens a new field of investigation. The results to be obtained are of the utmost importance, and would be of great value from every point of view; but it has occurred to me that the same desirable object might be attained at much less expense through the Department of State, under its consular system, and through the various bureaus now existing as co-ordinate branches of the Government at Washington.

As to the proposed legislation contained in Senate bill (H. R. 9051), sections 1 to 23

inclusive, and bill 8383, page 59, sections 1 to 9 inclusive, "to reduce internal-revenue taxes," I understand, from the tenor of Department letter, that I am not called upon to express an opinion.

I have the honor to remain, sir, very respectfully, your obedient servant,
L. SALTONSTALL,
Collector.

Hon. WILLIAM WINDOM,
Secretary of the Treasury.

From the United States Appraiser at Boston.

PORT OF BOSTON, MASS,
Appraiser's Office, Boston, September 20, 1889.

SIR: As per request contained in Department letter A. K. T. of July 25, 1889, I herein attempt to review and criticise the several bills forwarded to me by you, same date. A strict interpretation of your letter, as I read it, appears to lay down prescribed lines bounded by House bill 9051, with Senate amendment thereto, and House bill 8383. If I confine myself to so much as relates to the tariff paragraphs and administration of the same, more especially referring to this department in the service, I feel that I shall accomplish everything that I am capable of, which may not be an achievement to be proud of, as the time set is so limited and my official duties occupy so much of it.

The specifications in the several bills being paragraphed irregularly, much time is lost in tracing out corresponding merchandise. Taken as a whole I much prefer the methods contained in the Senate bill 9051, if such a vast array of merchandise is to be assessed for duty.

Schedule A, comprising chemical products, in Senate bill 9051 and House bill 8383 offer no resistance until paragraph 7 of the Senate bill is reached. To this paragraph I object, preferring the phraseology in paragraph 12 in House bill 8383. In the matter of classification for duty of alizarine assistant or soluble oil, the experience of classifying officers in the past has been marked by great controversy as to the proper classification. By a strict interpretation of its composition it has been claimed to be subject to at least three distinct classifications, the disputation as to the correct and lawful duty being sought through the circuit court, and is now upon the docket of the United States Supreme Court on an appeal from the decision of the circuit court at Providence, R. I.

In paragraph 7 of the Senate bill a certain percentage of castor-oil subjects it to one rate of duty, while a lesser one admits it at a lower rate, the first amounting to a prohibition, besides establishing the necessity of a difficult analysis to establish the dutiable character of each and every importation. In my opinion, alizarine assistant, soluble oil, turkey red oil, and all like preparations should be dutiable at a specific rate of duty, whether prepared from oils that are free or otherwise, without qualification or distinction, preference being given to the provision in House bill 8383.

Paragraph 16, bone char, in Senate bill, I prefer a specific duty of 1 cent per pound as the safest and more nearly promoting an accurate collection of duty.

Paragraph 29 of the Senate bill would be more perfect if made a specific duty of about 50 cents per pound. This class of merchandise has been a fruitful source of vexation to customs officers. The experience of the Department must cause it to concede that the manufacturers of aniline dyes are so combined and so effectively secret as to the cost of production, besides concealment of any regular or transient market value, that re-appraisement upon re-appraisement determines but a temporary line of action.

Paragraph 79, Senate bill, add prussiate of soda.

Paragraph 91, Senate bill, change to $\frac{1}{2}$ cent per pound, as per House bill 8383.

Paragraph 96 of House bill 8383 may take the place of paragraph 91 of Senate bill because of its specific duty; it answers every purpose.

SCHEDULE C.—Metals.

Paragraph 130, Senate bill, I should recommend adding after the word "pound," "and on any of the above that have been bored, cut to lengths or manufactured in any manner, $\frac{1}{2}$ cent per pound in addition to the foregoing rate." This paragraph is identical in character with paragraph 178 of the present tariff, and without the specification as above suggested the court has recently decided that all the articles enumerated in said paragraph, if subject to partial or complete manufacture, are to be held

as manufactures of metal under paragraph 216. This is one of the illustrations under the tariff of an article that has been increased in value by further expenditure of labor having every feature of the necessary work completed in the foreign country, yet, by this decision, paying a lower rate of duty than if imported in the regular lengths of usual and ordinary condition.

Paragraph 132.—There being no provision for brass tubing, and as considerable quantities are imported, I recommend that there be added to that paragraph "brass tubing, 3 cents per pound." The reason for this, otherwise than the very desirable one of special enumeration and specific rates, arises from the fact that this article of merchandise is a subject of discussion whether the same may or may not be dutiable under the general clause, paragraph 216 or paragraph 186, of the present tariff.

The omnibus clause, relating to manufactures of metals in House bill 9051, or paragraph 186 of House bill 8383, I consider superior to paragraph 198 in the Senate amendment to House bill 9051. This must be apparent to you from the fact that the Department is now constantly called upon to decide cases involving the proportionate elements of material or important features, whether too insignificant, or in truth whether any discretion is allowable under such specifications as now prevail or as embodied in a clause such as the Senate bill provides, and now a part of the law, paragraph 216.

I prefer paragraph 195, as given in House bill 8383, to the relative clause in Senate bill, paragraph 210, the reason being the more particular specifications.

Paragraph 198 of House bill 8383 may safely be adopted as against the ad valorem rate in Senate bill 9051.

SCHEDULE E.—*Sugar.*

In view of the fact that the present method of arriving at the dutiable character of sugar has been so prolific in allegations of fraud and cost the Government hundreds of dollars paid out for investigations, I can not help mentioning my surprise at the continuance of such methods in the several bills proposed. Why not cut off as many of the avenues of possible duplicity or cheating as the case will allow, while at the same time the contemplated feature is observed?

In collecting the revenue on sugar by the polariscope the Government must provide, besides the necessary force of weighers, a further army of samplers, clerks, examiners, and scientific experts. Provided any of the Government's servants, whether singly or collectively, were susceptible to corrupt influences, it can not be disputed but that such way would be taken advantage of by some people. It has often been said that it is not considered immoral to get the best of the Government—in other words, "the Government is legitimate plunder." It is apparent that each of the bills now before me endeavors to substitute specific for ad valorem duties, and the purpose is to limit as far as possible the opportunities to defraud. Why not exercise the same precaution in the sugar schedule? As the duty assessed and collected upon sugar comprises 99 per cent. of sugar not above 13 Dutch standard in color, the polariscope is a constant factor. If this system is not organized for eleemosynary purposes it is better to do away with it, for it may not be impossible to believe, and I think it has been demonstrated, that weighers, samplers, examiners, and polariscopists have been subjected or subject to corrupting influences, either by direct pecuniary betterments or political intimidation. Let the duty be collected by weight alone at a uniform rate, thereby eliminating 75 per cent. of the opportunities for perpetrating fraud.

SCHEDULE F.—*Tobacco.*

All the provisions contained in the Senate bill are admirable.

SCHEDULE I.—*Manufactures.*

Senate bill approved to paragraph 316; ninth line insert the word "square" after per and before yard. Paragraph 322, strike out the words "on cotton damask and." It would be questionable in many cases what were damasks as distinguished from cotton cloths. In same paragraph substitute the word "completed" for hemmed before handkerchiefs, in order to embrace "scalloped" or embroidered edges. Paragraph 323, strike out "and as Egyptian and Oriental laces," for the reason that all cotton laces should pay one rate of duty.

SCHEDULE J.—*Flax, hemp, and jute.*

Paragraph 329, Senate bill, strike out the words "known as dressed line." The reason for this is based upon the fact that there are intermediate stages of hackled flax; therefore if the paragraph should stand in its present shape it would be ques-

tionable what duty to assess upon flax hackled but now known as dressed line. This dilemma is incident to the present tariff, and duty upon such incompletely dressed is surmised to be correctly assessed at the rate of \$20 per ton. If it is permitted to lie within the discretion of a customs officer to decide this point, then ensues non-uniformity of classification.

Paragraphs 300 to 305, inclusive, of House bill 8383, are considered preferable to paragraphs 332 to 335 and 339 of Senate bill 9051, provided that in paragraph 302 there be inserted after the word "cordage," "rope and twine, and what is known as binder twine." The special rates provided in paragraphs 300 and 301 of House bill 8383 must naturally be regarded as superior in principle to a general provision based on materials. The bearings of this point are particularly applicable to rates for yarn.

The objection to paragraph 333, Senate amendment to bill 9051, covers the separate provision imposing two kinds of duty, but prescribing that the specific duty shall be based upon foreign market value.

This manner of collecting duty I think ought to be avoided whenever possible, and in this instance I am unable to discover any essential application; on the contrary, the criticism seems potent when I say that duty imposed at specific rates, if valued at or below a designated figure, brings the evil of an immediate interest on the part of the importers to exercise their ingenuity to manipulate values so as to take advantage of the lower rate. In this case I am sure it would be detrimental to the interest of the Government. Additional labor is thrown upon the appraising officer without adequate results.

Paragraph 334, Senate bill, is open to objection, because it provides an ad valorem rate for merchandise, which is more susceptible than other fabrics to a duty by the pound. The value of this class of goods is based upon the weight, which is easily ascertained. Of course, paragraph 304, House bill 8383, is open to the same unfavorable comments as the previous paragraph 333, but may be obviated if a uniform duty at the rate of 1½ cents be fixed.

The word "suitable," introduced in paragraph 339 of Senate bill 9051, is the objectionable element, because it brings forward that power of discretion which ought to and can be avoided. I know it is difficult to determine just what is suitable only for covering cotton as distinguished from other bagging. I venture to assert the early existence of serious trouble if the statute should ultimately stand as passed by the Senate. It is obvious that a low duty is contemplated for this special goods and use; if so, then why not arrange for a reasonable duty on all gunny cloths? In this instance it would be admissible to limit its value.

SCHEDULE K.—Wool.

It is quite startling, after noting so admirable a paragraph as 347 of Senate bill 9051, to read such a bad one as 348, same bill. Paragraph 347 seems to indicate that the framers of the same had due appreciation of the difficulties now attending the appraisement and assessment of duty upon wool, fully understanding that confusion is superinduced through the arbitrary lines of value, and obscurity of the phrase "last port or place." This difficulty has more particularly arisen upon wool of the third class, as such wool is imported from countries where the trade is unmanageable in a measure, and where market value is enveloped in much doubt. In this case there can be no valid reason for a continuance of so vexatious a division of value for dutiable purposes. If duty is to be based upon value, then apply strictly the ad valorem principle and specify the charges, such as limiting the same to the necessary handling from warehouse to the resting place on ship-board. The Department needs no admonition from me that the qualifications under this paragraph have been conducive to irregularities and much tribulation between consuls and customs officers. The phrase "last port, or place whence exported to the United States," still remains a point of considerable contention and difference of opinion. As the law now stands it is asserted that there is no other jurisdiction in the matter of determining this point, outside of the several appraising officers. In the law as now recommended, as I understand it, there may be a settlement of this vital question through the medium of a permanent board of general appraisers. But why set up in the law any such quibble? Let the duty be settled through the automatic influence of ad valorem rates, or a purely specific duty as given in paragraph 316 of House bill 8383. What is comprehended in the term "last port or place?" I submit it may be held to mean the last port from which the goods were shipped, or it may mean the last port in the country from whence the merchandise started for the United States; and again, it is proper to ignore port or place, the dutiable value being fixed at any point in the interior, which would be designated as the place mentioned in the law because it was the market in which the purchase was made. When it is established that ownership and risk was assumed at such interior place which was a market, would such transaction be understood as comprehending all the requirements of the term "last port

or place," allowing dutiable value to rest upon the price paid in such market, provided the wool was placed on shipboard and a marine bill of lading furnished at a point or port in the same country distant some hundred miles, more or less?

In paragraph 351 of Senate bill I recommend striking out the word "shoddy." The reason for this may be stated that garneted waste and shoddy are synonymous terms, inasmuch as the present method of producing shoddy is by the garneting machine. Garneted waste is now imported and designated as "shoddy," therefore it seems to me that it would be well that this term have no standing *eo nomine* in the law, its use being identical with all kinds of garneted stock.

SCHEDULE M.

Paragraph 340 in House bill 8383 I prefer to paragraphs 384 and 385 of Senate bill 9051, because of its specific duty, and it answers every purpose.

SCHEDULE N.

Paragraph 402 of Senate bill 9051 I hold is not any improvement upon the present law. Paragraphs 364 to 368 of House bill 8383 are greatly superior, and I strenuously recommend their adoption. Every requirement of tariff is subserved in said paragraphs, and every dollar or penny of duty would be collected whether the examining officer was an expert or not.

Paragraph 378 of House bill 8383 is preferable, for the same reason as last stated, Substitute for paragraphs 411 and 412 of Senate bill 9051.

Paragraph 396 of House bill 8383 is the best, as it includes watch-keys.

In paragraph 480 in Senate bill 9051 I suggest striking out the words "or animal carbon," as such matter represents bone char, therefore is a contradiction of terms. Strike out "farina" in all bills. It is perplexing, inasmuch as it may be made from articles named in the dutiable list. In paragraph 570 of Senate bill 9051 add after the word "manures," "spent bone char."

Paragraph 711 of Senate bill, or 684 of House bill 8383, should be struck out or read as in the present law, by adding the word "luminous." If this is overlooked I venture to say there would be a decided conflict with paragraph 75 of Senate bill 9051.

CUSTOMS ADMINISTRATION.

In the several declarations in section 28, Senate bill, I should recommend inserting after the word "including," "and specifying also." The reason for this will be found when section 41 is reached.

Section 35, Senate bill.—So much of this section as is contained in parentheses should read "(except Sundays, legal holidays, and such other days as may be designated by the Secretary of the Treasury or collector of the port.)" In parentheses, in section 36, Senate bill, insert "(except at such ports where the collector and appraiser are one and the same person.)" In the fifth line of section 36, of Senate bill, after the word "collector" add "at ports where there is an appraiser." In same section substitute "within five days" for "forthwith." This word "forthwith" may mean twenty minutes or twenty hours, according as the collector may see fit to apply it, thereby providing permission to act in a most arbitrary manner, producing non-uniformity, injustice, and, consequently, demoralization. The importing of foreign merchandise is a business institution that has come to stay, and is as old as political economy itself; therefore all rules or statutes framed to govern such traffic should be made up in language as clear, concise, and definite as possible.

Section 37 of the Senate bill, third line, the words "and as to all fees" appear to me unnecessary when followed by the words "charges and exactions of whatever character;" also the following use of the word "fees" in said section.

In section 33 of this act it is stated that it shall be the duty of appraisers to use all reasonable ways and means in their power to ascertain, estimate, and appraise imported merchandise for the purpose of fixing the correct market value and wholesale price of the same, but I have read the several sections of this act carefully and I fail to observe that any power is conferred other than reasonable ways and means. (?) I should like a definition of that term.

In section 39 of Senate bill, I find the *power* is conferred upon general appraisers and collectors to call before them any owner, importer, agent, consignee, or other person, and administer oaths to the same for the purpose of ascertaining any material information respecting any importation. I would suggest the addition of the word "appraiser" before "general appraiser" in the first line; and after the word "said" in the second line, insert "appraiser," and after the word "collectors," add "naval officers." Continue section 39 by adding, "In case of refusal by any party to testify or submit papers or documents as described, the party so refusing shall be subject to a penalty of \$100 for each and every refusal."

Section 41 of Senate bill, in my opinion, should read, after the word "sale" in the eighth line, "including the value of all cartons and coverings of any kind and all other costs, charges, and expenses, incident to placing the merchandise in condition ready for shipment to the United States. That in determining the dutiable value of imported merchandise, no appraisement shall be made of the cost or value of the outer case, crate, box, barrel, or sack in which such merchandise may be packed ready for transportation to the United States, and which is necessary exclusively for such transportation, shipment, and transshipment, with all the expenses thereof, from the place of purchase or original shipment, as indicated by the bill of lading, whether by land or water to the vessel or vehicle in which shipment is made to the United States, and such expenses as are herein excluded as nondutiable, shall not in any case be included in the price of goods and afterwards deducted, but shall be specifically stated in the invoice as to kind and cost, and if not so stated, or deduction made contrary to this provision, no deduction therefor from the invoice value shall be allowed; and if there be used for covering or holding imported merchandise, outer cases, crates, boxes, barrels, or sacks designed or intended for use other than in the bona fide transportation of their contents into the United States, duty shall be levied and collected upon such at the rate to which they would be subject if imported separately. That the words 'value' or 'actual market value,' whenever used in this act, or in any law relating to the appraisement of imported merchandise, shall be construed to mean the actual market value or wholesale cash price as defined in this section." Since examiners of imported merchandise have become so well acquainted with values of coverings and charges, I think it would be well to continue the requirements of making a detailed statement of all incidental expenses attendant upon conditioning the goods for this market. I think such practice conducive to the Government's interests because it shows forth every feature of the transaction and operates to preclude any tendency to deceit. I have struck from the dutiable elements the necessary outer coverings and costs of shipment, transshipment, transportation, etc., for the reason that such elements are most perplexing in the matter of assignment for classification. It seems also unjust and unnecessary, as certainly such expense is not easily juggled with for the purpose of deceiving the appraising officer as to the value of the goods before shipment from the point of exportation or original purchase.

Section 47 is susceptible of improvement by adding after the word "value" in the second line, "or who shall, by threats or demands of any character, attempt to influence or control any officer or servant of the Government as to the performance of his official duties."

I believe that one of the most potent influences used to shape or control the action of customs officers, has been the material or contingent benefits supposed to accrue from a relaxation of his official rectitude in the execution of existing laws, such abatement of duty being superinduced by persons whose political affiliations and influence are such as to be considered powerful and therefore dangerous to the official security of individuals in the employ of the Government. Employés having a fear of possible discharge and loss of support may not, in all instances, be able to withstand the terror thus generated. I suggest, therefore, that the law provide, as far as possible, a protection of its own interests by protecting its servants against politicians as well as the underhanded briber.

Very respectfully,

A. B. STEARNS,
Appraiser.

HON. WILLIAM WINDOM,
Secretary of the Treasury.

From the United States Appraiser, Baltimore.

PORT OF BALTIMORE, MARYLAND,
Appraiser's Office, September 20, 1889.

SIR: I herein submit my views relative to the merits of the respective rates of duty recommended in House bill No. 9051, the Senate amendments thereto, and House bill No. 8383 of the Fiftieth Congress. For convenience of reference and to avoid confusion I have designated them as the Senate Bill, House Bill, and Randall Bill. The Senate bill being more complete than either of the others, I have accepted it as a basis for my report, and the marginal numbers therein correspond with the paragraphs of similar numbers in the Senate bill. Suggestions as to a quantitative assessment of duty upon merchandise in which the three bills unite in recommending either an ad valorem, specific, or mixed duty I have not deemed within the scope of your inquiry, and, save in one or two instances, have not referred to such paragraphs. The advantages of an ad valorem, specific, or mixed rate of duty are largely dependent

upon the character of the importations and the commercial usage in packing and placing the wares, etc., in a marketable condition. A specific duty when applicable should invariably be adopted, as it removes all possibility of undervaluations, but care should be exercised not to carry to extremes the imposition of such a rate, as it acts as the most unjust of all duties when improperly applied. An ad valorem duty placed upon merchandise, the value of which has been accurately determined, is undoubtedly the fairest of all taxes. A frequent recourse to the United States consuls abroad by appraising officers for information and price-lists will usually be effective in fixing an open market value, and a reference to invoices entered by merchants of known probity covering similar goods as those upon which a value is to be placed will always demonstrate a fraudulent valuation, if there be such, as collusion between the shippers and importers is a prerequisite to the consummation of an attempt to defraud the Government. The addition of coverings, crates, and cartons as a dutiable portion of all importations subject to duty computed upon the value of the contents, in my estimation, renders an ad valorem duty but a trifle less safe than a specific duty and far more appropriate in a majority of cases. A mixed duty can only be beneficial in regulating the relative difference between home and foreign labor in a specific sum, whilst a further duty computed upon the value of the product insures a profit to the domestic manufacturer. To this extent it is advantageous, but should be confined to such a purpose.

SCHEDULE A.—*Chemical products.*

7.—I would advise simply a specific duty upon alcoholic compounds and alcoholic perfumery. The alcohol being the base, an equitable assessment of duty could be placed by a stated sum per gallon. This would insure uniformity, which can hardly be arrived at with a mixed duty upon the innumerable articles and wide divergence in values dependent upon different compounders' reputation. I would, therefore, suggest a duty of \$2.25 per gallon on alcoholic compounds, and \$2.50 on alcoholic perfumery.

9.—The importations of the drugs mentioned in this paragraph interfering with no industry in the United States could without any detriment to home industries be placed upon the free-list.

10, 11, 12.—I would recommend the imposition of the specific duty set forth in the Senate bill on ammonia. The various rates therein suggested will not affect importations to any considerable extent and will prove serviceable to customs officers in the proper exaction of duties.

13.—It would seem to me that the indefinite substance known as "fusil oil" should be rated at an ad valorem duty. The price varies to such an extent that a specific amount per pound would be inappropriate.

14.—In my opinion an ad valorem duty upon all kinds of blacking would be more satisfactory than a specific duty per pound upon the various sized and shaped boxes in which imported. If the duty is dependent upon the weight in order to arrive at a positive knowledge thereof, large quantities of the merchandise will necessarily be rendered unsalable by being removed from their coverings, besides entailing a vast amount of extra work upon customs officers. I would, therefore, advise the acceptance of the ad valorem provisions contained in the Senate bill.

19. *Cement.*—In my opinion a specific rate is preferable to an ad valorem one upon hydraulic cement, for although there is considerable difference in values, a uniform rate of duty would have a tendency to keep out the lower grades, which deficiency could and would be supplied by the home product. The dutiable basis is solely a question of protection to the extent of home labor against foreign labor, as the materials, about 74 per cent. of limestone and 24 per cent. of clay or marl can be procured at but a trifling cost, both at home and abroad. The cement industry in the United States with a duty of 20 per cent. has been making rapid progress and is in a thriving condition, the output of the Rosendale district being about two and a half million barrels for 1888, which would indicate about six million barrels for the United States, whilst the imports possibly aggregate not over one million barrels. As the present average price of the imported Portland, Roman, and other hydraulic cements is \$1 per barrel of 380 pounds net, the present rate of 20 per cent. would equal about 54 cents per 100 pounds. I would recommend a specific duty of 6 cents per 100 pounds upon all brands of hydraulic cement, ignoring the distinction made in the Senate and Randall bills between cement in barrels, bags, casks, etc., and cement in bulk, for the reason that cement is not and could not advantageously be shipped to the United States from Europe in bulk, as it would deteriorate by exposure to a moist atmosphere, and the dampness incident to a sea voyage would set or harden a large proportion of the cargo. The small percentage that would be likely to cross the frontiers from adjacent countries is insignificant, and at any rate should be made to pay the same duty in both cases, as the cost is in the labor and the labor of making the cement shipped in bulk is as great as in that put in packages, whilst to incorporate in the

tariff two rates of duty would afford no protection to our home industries, be of no benefit to the Government, and might prove mischievous in inducing shippers to resort to subterfuges in order to secure the lower duty by some means at present unknown. In my opinion the substitution of the specific duty for the ad valorem in conformity with the above will be beneficial to the Government in the transaction of business without affecting its revenues or the quantity of importations.

20.—I esteem the provisions in the Senate bill relative to the duty upon chalk in its several forms, most excellent, and I hope they may be enacted.

23.—Thirty cents per pound duty on oxide of cobalt, the rate suggested in the Randall bill, would, in my opinion, afford ample protection, as it nearly approaches the present tax. The specific rate should by all means be laid, as it will be beneficial to the customs officers without affecting the importers or importations. I would urge the adoption of the provisions of the Randall bill upon the merchandise.

28.—As nearly all of the crude substances enumerated in this paragraph have to undergo a more or less decided change by artificial manipulation from the natural state, in order to reduce the bulk and facilitate shipments, the dividing line between that operation and a so-called process of manufacture is so undefinable that great confusion has and will continue to occur in the event of the continuance of the present assessment of duty. Our courts have already decided that a process of grinding certain crude drugs in order to lessen the cost of transportation by the elimination of the bark, skin, or dross, where the identity of the crude substance was not destroyed, was not a process of manufacture within the meaning of the law. Under this ruling, in connection with the fact that in most instances the importations of the barks, beans, berries, etc., enumerated in this paragraph, are actually a necessity to our wholesale druggists in the compounding of medicines, I would strongly advise that all of the above-mentioned articles, when not further advanced in manufacture than by a process of refining and grinding, be placed upon the "free-list."

35.—In my opinion the rate provided by the Senate bill upon gelatine, glues, isinglass, or fish-glue will prove of great advantage to customs officers, and be equally beneficial to honest importers.

37.—Indigo not being a product of the United States, I would advocate placing it upon the "free-list."

38.—My impression is the trouble and annoyance incident to gauging the various sized packages in which ink is usually imported would more than offset the difficulty of arriving at a market value. The importations are so limited that I would advise duty be assessed in accordance with the recommendations of the Mills bill.

394.—As there are many kinds of so-called insect powders coming into use I would suggest the propriety of providing for their importation by a specific duty such as is designated in paragraph 40 of the Randall bill.

48.—Licorice extracts in all forms could not be better covered than by the uniform rate of duty of 5 cents per pound, stated in the Senate bill.

53.—Inasmuch as castor oil is a product of East India, and eminently the poor people's medicine, I would place no restrictions upon its importation, especially as no considerable home industry would be benefited thereby; for these reasons I would advocate placing this drug upon the "free-list."

55.—I also think croton oil should be allowed free entry, as it, also, is a product of East India, with no home industry to protect.

59.—I am of the opinion that olive oil, "fit for salad purposes," should be assessed for duty at 35 cents per gallon as provided in the Senate bill, but I would at the same time recommend that olive oil fit only for manufacturing purposes should be removed from paragraph 639 of the free-list and rated for duty at 8 cents per gallon under paragraph 59 of the Senate bill, which rate of duty is the same as that imposed upon fish-oil, with which and cotton-seed oil it comes in direct competition.

704.—Importations of Venetian red are constantly arriving, and the price varies so that a market value is not always attainable. I would advise that it be specifically mentioned at one-fourth cent per pound.

72.—Large quantities of oxide of zinc are imported into this country in bottles for medicinal use, and has a recognized standing as medicine in the Pharmacopoeia, I would, therefore, advise the following change in the wording of this paragraph: "Oxide of zinc, dry, or in oil in barrels, casks, or similar packages, for painters' use, 14 cents per pound. Oxide of zinc in bottles or other packages, for medicinal use, 25 per cent. ad valorem."

80.—In my opinion it will be extremely difficult for appraising officers to accurately determine the exact weight of medicinal preparations, and in very many instances a duty of 40 cents per pound would be inadequate to sufficiently protect home industries. Thousands of extremely valuable tinctures and essences in combination with alcohol are put up in ounce bottles, and often even half-ounce bottles. I would advise a duty of 50 per cent. ad valorem placed upon this description of drugs and believe such a duty will prove more convenient to customs officers and satisfactory to importers than a pound duty.

81.—I am favorable to the ad valorem duty of 25 per cent. provided in the Senate bill upon medicinal and proprietary preparations of which alcohol is not a component part, for the same reasons that influenced me to prefer the ad valorem to the specific duty in the articles enumerated in paragraph 80.

85.—Covering the proper rate of duty on soap, as set forth in this paragraph of the Senate bill, I would recommend the following change: All descriptions of toilet or medicinal soap, 15 cents per pound; castile soap and all other soaps not specially provided for in this act, 1 cent per pound. This would greatly simplify the collection of duties, and prove of more protection to home manufacturers of laundry and soft soaps than an ad valorem duty of 20 per cent.

87.—Hydrate or caustic soda is precisely the same as soda ash with merely the addition of lime to make the ash caustic. It is made in this country to a very limited extent, and in my opinion should be classified for duty the same as soda ash, at one-fourth cent per pound.

90.—Silicate of soda is used for precisely the same purpose as soda ash, and it also should be subjected to one-fourth cent per pound.

91.—Sulphate of soda or salt cake is used, like the above, in the manufacture of glass. The value fluctuates so rapidly that a true market value is difficult, if not impossible, of determination. Being virtually the same as soda ash, it should be rated for duty at one-fourth cent per pound, which would about equal 20 per cent. ad valorem, whilst the specific duty would relieve appraising officers of many of the difficulties an ad valorem duty imposes.

SCHEDULE B—*Earthenware and glassware.*

100, 101.—As the charges on white granite ware, including the cost of crates, transportation, etc., amount to about 32 per cent. of the net cost of the goods, a duty of 50 per cent. in connection with this would be equal to 82 per cent. ad valorem upon the *per se* value of the goods. I merely wish to call attention to this fact with a view to the advisability of reducing the ad valorem rate somewhat lower than that proposed in the Senate bill.

104.—I think a specific duty on gas retorts is better than an ad valorem rate, as there is but little variation in them. The foreign value is about \$11 each; they are made principally in France. The cost of production in this country is about \$16. I think a specific duty of \$1 or \$5 each would not be out of place.

111.—The output of this description of glass for the year ending July 1, 1889, was about 3,000,000 boxes of 50 feet each, and the importations 1,500,000 boxes, whilst the consumption was but 3,500,000 boxes, leaving a surplus in the hands of the manufacturers in this country of 1,000,000 boxes, not to speak of the quantity in second hands. Fifteen per cent. of the factories in the United States were not in operation last year. The glass of the above description is all imported in boxes containing 50 feet as nearly as sizes will permit and are commercially known as 50 feet of glass, a box of this single thick weighs about 55 pounds net, but under the present law is computed as 50 pounds of glass; a box double thick weighs about 90 pounds net and is rated for duty as being 80 pounds. It would be some relief if this computation was changed and the dutiable weight of single and double thick glass of the kind enumerated in this paragraph should be based upon the gross weight, that is, glass and covering combined. I submit samples of the different classes of imported glass enumerated in the tariff schedule, properly marked with their weight and approximate value per square foot, which may possibly be of service. In addition to this change I would recommend that glass known as enameled and ground glass be included in this schedule, as, with the exception of being intended to partially obscure the light, similar in this respect to colored window-glass, they are intended for the same purposes of use as common window-glass, but not having undergone a sufficient process of manufacture as to be commercially known as such, by analogous ruling with the courts they are not to be rated for duty under the provisions of the tariff act applicable to common window-glass, but are, not being specially provided for, dutiable as manufactures of glass at 45 per cent. Such is the present rate assessed upon enameled and ground glass, and this duty would probably be continued in the event of the passage of the Senate bill in its present form. This would operate very unjustly, for the reason that enameled and ground glass being but an incompleting process in the manufacture of ordinary window-glass, their value is correspondingly less and computed on a basis of one-sixteenth of 1 inch thick, and over 24 by 30 inches in size. Imported common window-glass is worth about 4½ cents per square foot. Imported common window-glass colored is worth about 5 cents per square foot. Enameled window-glass is worth about 4 cents per square foot. Ground window-glass is worth about 3 cents per square foot. Nor would the further proviso relative to beveled, etched, engraved, stained, colored or ornamented, cylinder, crown or common window-glass operate to bring enameled or ground glass within the scope of paragraph 111, as all the former are superadded to the completed article whilst the latter

is but a portion of the process of the original manufacture; in other words instead of manufacturing common window-glass the producer stopped short of this point and manufactured instead a ground or enameled glass. These articles at 45 per cent. ad valorem reduced to an equivalent in square feet in connection with the other kinds under the Senate bill one-sixteenth inch thick and over 24 by 30 inches would show the following result: Common window-glass, colored, $3\frac{3}{4}$ cents per square foot; common window-glass, plain, $2\frac{1}{2}$ cents per square foot; enameled glass at 45 per cent. would equal 1.8 cents per square foot. Ground glass at 45 per cent. would equal 1.4 cents per square foot.

As all the above are of similar weight, and used for precisely the same purposes, this inequality should be rectified. I would therefore recommend the following alterations:

Paragraph 111. Unpolished, cylinder, crown, and common window-glass, including what is known as enameled and ground window-glass not exceeding 10 by 15 inches, $1\frac{1}{2}$ cents per pound; exceeding 10 by 15 inches, and not over 16 by 24 inches, $1\frac{1}{2}$ cents per pound; exceeding 16 by 24 inches, and not more than 24 by 30 inches, $2\frac{1}{2}$ cents per pound; all over 24 by 30 inches, $2\frac{1}{2}$ cents per pound, and the dutiable weight of such glass shall include the weight of the package, crate, or covering in which such unpolished, cylinder, crown, enameled, and ground and common window-glass shall be imported.

113.—The glass enumerated in this paragraph is such as was originally intended for floors and sky-lights, but there is now being made a rolled and fluted glass called "cathedral glass" which is used extensively in fancy windows; it is manufactured in all colors and valued at about 6 cents per square foot. As it is imported in sizes never less than 24 by 30 inches, and is about one-eighth inch thick, weighing 2 pounds to the square foot, if classified under paragraph 113 of the Senate bill the duty would be about 4 cents per square foot, which I think correct; but should it, by possibility on account of its distinctive trade name and separate purposes of use, be held not to be covered by this paragraph, but dutiable as a manufacture of glass at 45 per cent. ad valorem, that rate would equal only $2\frac{1}{2}$ cents per square foot, which is too little. I would therefore advise that paragraph 113 be made to read, "Fluted, rolled, or rough plate-glass, including rolled so-called 'cathedral glass,' and similar glass by whatever name known."

SCHEDULE C.—Metals.

120.—I recommend that the words, "that has been in actual use," be stricken from this paragraph, for the reason that the Supreme Court of the United States having decided that steel crop-ends and similar clippings from unused iron or steel were not provided for under paragraph 145 of the act of March 3, 1883, on account of the qualifying words that they must have been in actual use, which ruling covered all clippings from blooms, billets, bars, and other waste from new iron, and the application of which to paragraph 120 of this act would operate to remove the above mentioned new scraps from duty at three-tenths cent per pound to an ad valorem duty of 45 per cent. under paragraph 198. The result would be that pig iron, kentledge, spiegel-eisen, and old worn-out scrap iron and steel would pay a duty of \$6.72 per ton, whilst scraps of new iron and steel, which is now being invoiced to this country at from 40 to 48 shillings, or about \$11 a ton, would pay but \$4.95 per ton duty; an inconsistency which should be corrected, as the old scrap and new are alike intended to be remanufactured, therefore should be made to pay the same rate of duty.

147.—In my opinion the reduction recommended in this paragraph relative to tin-plate, terne-plate, and taggers' tin should be still further extended. There is hardly a sufficient disposition shown to engage in the manufacture of this description of merchandise, nor are the conditions sufficiently favorable for such an industry to warrant an increase of duty upon them. I would be far more favorably disposed towards subsidizing an incipient enterprise in the determination of the question as to whether it was possible or plausible for it to succeed than to heavily handicap an established industry upon a mere theory or contingency.

The States of Indiana, Michigan, Illinois, Virginia, Maryland, Delaware, Pennsylvania, New Jersey, and New York, together with the Pacific coast are directly interested in and favorable to cheap tin. The canning industries in these States employ thousands of men, women, and children at certain seasons of the year, and the output is largely dependent upon the demand, whilst the demand is directly influenced by the value. Every incidental feature which contributes to advancing the price of the commodity correspondingly decreases the consumption and affects labor employment in direct ratio. For this reason I would prefer to see tin-plates, terne-plates, and taggers' tin placed upon the "free list."

151.—I can see no good reason for departing from the present classification on wire smaller than No. 26 wire gauge at 3 cents per pound in order to adopt an ad valorem duty of 45 per cent., provided for in the Randall bill, as the latter rate will increase the possibilities of undervaluations, without affording any commensurate benefit

either to the Government, importer, or consumer. I therefore recommend the adoption of the Senate bill, which is the same as the present rate.

152.—I consider a specific duty upon files, computed upon the length, preferable to an ad valorem duty, and would urge the adoption of the Senate bill as recommended, which has proven entirely satisfactory in the past, insuring a fair, equitable, and speedy assessment of duty.

153.—An ad valorem duty of 45 per cent., as provided in section 41 of the Mills bill, upon the merchandise enumerated in this paragraph valued at not over 4 cents per pound, would seem to me to be preferable to a specific duty based upon a value as the very necessity of establishing a true market value destroys the advantage of the specific without according the benefits unquestionably incident to an ad valorem duty computed upon an honest basis. The duty as enumerated in the Senate and Randall bills—as indeed also in the Mills bill when the substance is valued at over 4 cents per pound—discovers many inconsistencies as to percentage of duties accruing. For instance, calculated upon the Senate schedule, the various wares specified therein valued—

At 1 cent per lb., a duty of $\frac{1}{10}$ cent per lb. equals 50 per cent. ad valorem.

At $1\frac{1}{10}$ cents per lb., a duty of $\frac{1}{10}$ cent per lb. equals $33\frac{1}{3}$ per cent. ad valorem.

At 2 cents per lb., a duty of $\frac{1}{10}$ cent per lb. equals 45 per cent. ad valorem.

At 3 cents per lb., a duty of $1\frac{1}{10}$ cents per lb. equals 40 per cent. ad valorem.

At $3\frac{1}{10}$ cents per lb., a duty of $1\frac{1}{10}$ cents per lb. equals 51 per cent. ad valorem.

At 6 $\frac{1}{10}$ cents per lb., a duty of 2 cents per lb. equals 32 per cent. ad valorem.

At $7\frac{1}{10}$ cents per lb., a duty of $2\frac{1}{10}$ cents per lb. equals $39\frac{1}{10}$ per cent. ad valorem.

At 10 cents per lb., a duty of $2\frac{1}{10}$ cents per lb. equals 23 per cent. ad valorem.

At $10\frac{1}{10}$ cents per lb., a duty of $3\frac{1}{10}$ cents per lb. equals $34\frac{1}{10}$ per cent. ad valorem.

At 13 cents per lb., a duty of $3\frac{1}{10}$ cents per lb. equals 27 per cent. ad valorem.

At $13\frac{1}{10}$ cents per lb., a duty of 45 per cent. ad valorem.

The discrepancies are confined to no grade, while the temptation to undervaluation, especially in cases where the dividing line between two rates is closely approached, is greatly increased. I feel assured that a uniform duty of 45 per cent. ad valorem on all the above, regardless of the value, would prove advantageous to home industries, be a source of increased revenue to the Government, and lessen the incentive to invoice the merchandise at an undervaluation. As, however, a very large proportion of steel and iron covered by this paragraph at the present low values would be worth less than 1 cent per pound, I would advise that a proviso be added, as follows: But the duty on any of the above shall not be less than five-tenths cent per pound. This proviso would catch all cheap iron, and operate to make all rates uniform.

163.—I think a specific duty upon bronze powder could and should be assessed, as it would afford a more certain means of arriving at uniformity. There are a variety of bronze powders, but the kind most usually imported is composed of tin melted and amalgamated with one-half its weight of mercury, which sublimated with sal-amoniac and sulphur when precipitated produces the flaky bronze powder of commerce. It is a manufacture of free materials, and protection should be proportionate with the labor cost. The foreign value is about 1.60 marks per pound, equal to about 38 cents; the present duty, 15 per cent. ad valorem, would equal $5\frac{1}{10}$ cents per pound; whilst I deem a specific duty advisable I think 15 cents per pound rather excessive. Copper powder is also used for bronzing, but is not so common as the above; it is produced by precipitating the copper held in solution in nitric or sulphuric acid and mixing with pulverized bone ash. The value of this is less than the former. Gold powder is much more valuable than either of the others, but should not be classified in the list of bronze powders.

165.—I would respectfully suggest that chromate of iron and chromic ore, articles that are used in the manufacture of chrome paint, be made specific, and would advise they be made dutiable at 75 cents per ton.

172.—In my opinion the mixed duty upon the articles enumerated in this paragraph is proper, the specific covering as nearly as practicable the difference between the labor cost, foreign and domestic, whilst the ad valorem is proportionate with the quality of the goods.

There is a larger amount of American table knives and forks sold in the United States annually than the imported, they enjoying a better reputation. The scale tang or solid blade and tang upon which is bolted the handle, being extremely simple in construction, the cost is principally in the material, and in this respect the American product excels, and can be sold in Sheffield on their merits. Large quantities of imported carving knives and forks are sold in this country at prices relatively lower than the domestic; the low grade or slaughter-house goods are invoiced at about \$2 per dozen, and the finer articles as high as \$2 per pair, the more expensive being purchased by the jewelers. All grades of imported are relatively 10 per cent. cheaper than the American after duty is added to the invoiced price, but the domestic are superior in quality and finish. I would advise that the mixed duty recommended in

Senate bill be adopted, as it will constitute an equitable dutiable basis without complicating the collection of duties or materially affecting importations.

173.—The pocket-knife industry in the United States is far from being a flourishing one, and the problem as to how its condition can be bettered is, I fear, not to be solved by Congressional legislation, such as proposed in either of the respective bills. The rate of duty now exacted of 50 per cent. ad valorem upon imported penknives after six years' trial is indicative of this, for although capital has been ever ready to embark in any enterprise offering an even chance of a fair return, the output of all the combined manufacturing establishments engaged in this industry in the United States for the past year will not aggregate a total value of \$1,000,000. There are three principal reasons for this: First, the impossibility of American mechanics earning remunerative wages in an industry in which intelligence, thrift, and skill can not materially affect the quantity of merchandise turned out in a day's work; second, the unfortunate tendency of American producers to act in the triple role of manufacturer, jobber, and retailer, supplying the trade with hundreds of dozens of penknives, at \$3 per dozen, and immediately afterward selling the same wares to private individuals, at 25 cents each, thus antagonizing almost every wholesale establishment in the country, who, from this cause, find it to their pecuniary interest to recommend the foreign article in preference to the domestic, thus establishing the popularity of the former over the latter without regard to comparative values; and third, the disinclination of capitalists to engage in an industry, which for the above reasons offers no possible hope for a profit upon their investment. Nor will the specific duty recommended in the Senate bill even when added to the present ad valorem duty of 50 per cent., in my opinion, prove effective of good results, as it will be but a burden to the consumer without affording adequate protection to the producer. To illustrate: the lowest grade single-bladed, wooden handled, German penknife or jack-knife is invoiced to the American purchaser, at about 25 cents per dozen, whilst the labor cost alone of manufacturing the cheapest American knife of this description is about \$1.10 per dozen. Therefore, a specific duty of 12 cents per dozen, together with 50 per cent. ad valorem, upon the former would amount to 50 cents per dozen as the total value laid down in this country as against \$1.35 per dozen, the cost of production of a similar American knife, palpably demonstrating that such a duty would be of no utility whatever. A specific duty in order to equalize foreign and domestic labor on the above would be about as follows: Upon "pocket-knives, valued at not more than 25 cents per dozen, duty shall be assessed at \$1 per dozen, and in addition thereto 50 per cent. ad valorem," equivalent to about 500 per cent. ad valorem. But I can see no cause for more than a nominal duty on these trashy importations, as pocket-knives valued at less than \$1 per dozen are not made in this country, nor is there any inclination on the part of our manufacturers to produce them.

A warehouse full would represent not more than a couple of thousand dollars, and a fair profit on a year's business would about average a street-car conductor's salary, still there is a large class of the poorer children who have to content themselves with a 5 or 10 cent knife or have none at all. Upon this class would fall the effects of the additional duty without benefiting the home manufacturers. As to the higher grades, German 3½-inch ivory or stag handled penknives are invoiced to this market at about \$2 per dozen, whilst the labor cost of similar knives made in the United States is about \$4.25 per dozen; the latter, however, are better finished and superior in every respect to the German or even the English made, and restrictions as to the present practice of stamping American names upon foreign goods added to an effective specific duty computed upon the difference in the cost of production at home and abroad, if seconded by an intelligent effort upon the part of home manufacturers to offer business inducements to the jobbing trade of this country to push the domestic goods in preference to the foreign, would soon create a demand and attract capital, thus placing this industry upon a more stable footing. The value of pen and pocket knives is largely dependent upon the length, and prices are computed upon sizes from 2½ to 3½ inches, ivory or stag handled. (The pearl or shell is not made in this country on account of great expense of material.) Therefore, a duty computed upon the varying lengths would be the fairest of all duties and give home industries a chance to compete on even terms with both the German and English. I would recommend the following:

"173.—Upon pen and pocket knives, for each one-fourth of 1 inch, or fractional part in excess of each one-fourth of 1 inch in length, when closed, valued at over \$1 per dozen, 25 cents per dozen, and in addition thereto upon all blades in excess of two blades in each of said pocket-knives 25 cents per dozen blades. Upon all pen-knife or pocket-knife handles or parts of such handles, separately imported, duty shall be levied, collected, and paid upon each one-fourth of 1 inch in length of such handles or piece of handles the same as is provided in this act for pen and pocket knives fully manufactured, and upon all pen and pocket knife blades separately imported, for each one-fourth of 1 inch or fractional part in excess of each additional one-fourth of 1 inch in length, 4 cents per 1 dozen blades. All pocket or pen knives,

finished, valued at not over \$1 per dozen, 25 per cent. ad valorem. Provided, that upon all foreign-made pen or pocket knives imported into the United States valued at over \$1 per dozen, and upon all blades separately imported, there shall be permanently stamped upon each blade the name of the country where manufactured, and upon all such foreign knives or knife-blades imported into this country, not so permanently branded with the name of the country where manufactured, there shall be levied, collected, and paid in addition to the above rates the further sum of \$3 per dozen knives or \$1 per dozen blades, as the case may be for each and every such importation."

I can see no decided benefit in changing the present rate of duty on razors to a mixed duty computed upon value, and I would deem the rate advocated in the Mills bill of 50 per cent. ad valorem, which is the present rate, amply sufficient. I am satisfied that a person who has had the misfortune to shave or be shaved with a dull razor will look more to quality than value in future purchases, and the moment the home manufacturers are able to make a superior razor to the foreign they will be able to market their wares at a profit as readily with a 50 per cent. duty as they could at an advanced one.

181.—I think a mixed duty upon breech-loading shot-guns, properly apportioned, will have many advantages over a purely specific or ad valorem duty, as the labor cost of the several grades can be approximated in a specified amount, whilst the difference in values will be met by the addition of an ad valorem duty. The elimination, however, of muzzle-loading shot-guns from this schedule, necessitating classification at 45 per cent. ad valorem under paragraph 198 of this act, should, in my opinion, be rescinded. I would advise that paragraph 180 be made to read, "sporting rifles, muskets, and muzzle-loading shot-guns, 25 per cent. ad valorem." This change will not operate to the disadvantage of home manufacturers, they not producing this class of guns, the profits upon which, under the most favorable circumstances, being too limited, owing to the fact that the labor cost of producing the cheapest grade of muzzle-loaders nearly equals that of the breech-loaders, whilst the great desirability of the latter over the former operates to prevent their sale except at a marked difference in price—such a difference that at once reduces the profits to so small a percentage as to make their manufacture undesirable, without regard to foreign values. To illustrate this point, the cheapest double-barrel breech-loading shot-gun is, I believe, made in Syracuse, N. Y., and is sold at \$18, the cost of production being about \$13. As the labor cost of producing a double-barrel muzzle-loading shot-gun in this country would not be less than \$10, in competition with the breech-loader it could barely be disposed of to the consumer at first cost. Still there are many of the poorer classes who enjoy an occasional day's outing with a cheap muzzle-loader who would not—most likely could not—afford to purchase the cheapest grade breech-loaders. Imported Belgian double-barrel muzzle-loading guns are invoiced to the jobbing trade of this country at from about \$2.40 to \$5 each; boys' single muzzle-loading guns from about 96 cents to \$1.75 each. There being no competition between them and anything made in this country, I can see no reason why a greater rate of duty than at present levied should be assessed upon them.

Concerning breech-loading shot-guns, all twist barrels are imported, there not being any inclination to manufacture them in the United States, as far as I am aware, so that the question of a protective duty resolves itself down to the relative labor cost at home and abroad, to which must be added the 10 per cent. duty imposed upon the home manufacturer on the rough-bored barrel, the only advantage possessed by the foreign maker, which could be remedied by placing all twist barrels rough-bored on the "free-list." There are but three kinds of twist barrels made, viz: "Stubborn twist," "laminated steel," and "Damascus twist;" they have been so commercially known for fifty years, and can be distinguished apart without difficulty. The relative cost of the imported barrels is dependent upon the fineness of the twist, and they are graded in an increased ratio of value, according to whether "stubborn twist," "laminated steel," or "Damascus twist," and whilst these grades are subdivided into values corresponding with the number of strips or bars of alternate soft steel and iron constituting the twist, the labor cost of completing the gun is regulated by the respective kinds. Elaborately finished stubborn-twist guns would be out of place, nor would they bring correspondingly enhanced prices on account of any superior workmanship, as the fact of their being merely "stub. twist" guns would establish their trade value; consequently but a certain amount of work is placed upon them.

The "laminated" steel barrel, on the contrary, would not be finished up in a cheap manner, as a rough appearance would operate to destroy the actual value of the finer barrels; they, therefore, require more labor than the former to complete them, whilst the "Damascus twist" barrels receive the greatest amount of labor upon the finished guns. An evidence of this is demonstrated from the fact that the average price of English "stub." twist breech-loading hammer shot-guns is about \$15, "laminated steel" about \$30, and "Damascus twist" about \$50. This latter price of course does

not include the product of such makers as Grant or Purdy, who realize not less than \$300 for each gun, or Greener or Scott's premier grades, or elaborately finished hammerless guns, but is based upon medium grade importations. A specific duty, therefore, assessed proportionately upon the articles, which regulates the amount of labor involved, must necessarily most closely cover the relative disparity in the labor cost and will insure uniform assessments of duty at all ports, whilst a specific duty based upon a value is bound to lead to undervaluations, especially in cases where the dividing line between two rates of duty is approached; nor would the use of any fancy trade name operate to defeat the proper classification of the merchandise, as they have been commercially recognized for years in accordance with the twist by one of the names indicated. I would respectfully suggest the following for consideration: Upon all breech-loading shot-guns 35 per cent. ad valorem, and in addition thereto all having twist or stubborn-twist single barrels \$3 each; double barrels, \$8 each; all having Damascus or so-called "decarbonized steel" single barrels, \$6 each; double barrels, \$10 each; all breech-loading hammerless shot-guns shall pay in addition to the above \$2 each.

187.—In my opinion the continuation of the specific duty upon metallic pens is advisable, as it insures an easy and uniform assessment of duty, and I would advise there be no change from the specific rate now in force.

194.—The term "type-metal" is indefinite as to the component parts of which it is constituted, and equally so regarding the precise article for which it is intended to be used. The accepted meaning is a composite metal of from 70 to 75 per cent. of lead, 20 to 25 per cent. of antimony, and the remainder tin, which is used in the manufacture of type for printing. Definitely restricted in the tariff act to this precise substance, it could be very properly assessed at six-tenths cents per pound, the rate advocated in the Randall bill; but the general term "type-metal," without qualifications, is too liberal to admit of such a duty, technically speaking, and as legally decided.

Stereotype and electrotype material is also a type-metal, and any substance in alloy fulfilling all the requirements as to ingredients necessary for the manufacture of stereotype or electrotype plates could not be eliminated from the provisions of the tariff act controlling "type-metal." Ninety-two per cent. of lead and 8 per cent. of tin or antimony is an excellent alloy for the manufacture of stereotype plates, and unless I am deceived, shortly after the passage of such an act the importation of lead at 2 cents per pound would cease, and the receipts of type-metal at six-tenths cents per pound would correspondingly increase, especially as antimony and lead in about this proportion are frequently found in combination in their native state; or, if not, the addition of such a small percentage of antimony to pure lead would not affect the commercial status of the metal, as chilled shot, which of late years has largely taken the place of the old-fashioned soft shot, is manufactured from lead to which is added 12 to 17 per cent. of antimony, besides which an admixture of one part of such an alloy, should it be subjected to six-tenths cents per pound duty, with two or three parts pure domestic lead, would make the proportion of antimony so slight that it would not preclude it from being used in the same manner as the ordinary lead of commerce, thus leading to litigation and confusion, if not finally defeating the intent of the tariff act, which imposes duty at a higher rate on imported lead than on "type-metal." For the above reasons I would recommend the provision in the Senate bill which imposes a duty on type-metal in accordance with the quantity of lead contained therein. The determination of this quantity can be arrived at easily by analysis at any of the larger ports, so that such a provision will not operate to render the assessment of duty difficult, nor can it have any appreciable effect on future legitimate importations.

SCHEDULE D.—Wood and wooden ware.

215.—As the importations of hard wood or cabinet woods of the kinds named are usually imported in such irregular forms as to render board measurement difficult if not impossible, I would advocate the passage of the ad valorem duty recommended in the Senate bill in preference to the specific duty recommended by the Randall bill. Owing to the nativity of the various kinds of wood, however, they not being indigenous to the United States, and forming raw materials essentially necessary for our manufacturers to have, I unite in the recommendations of the Mills bill that the several descriptions of wood herein enumerated should be placed upon the "free list."

SCHEDULE E.—Sugar.

224.—The provisions of the Senate bill in its precise form I consider superior to either of the other bills relative to confectionery, as it is founded on what has proven eminently satisfactory in the past, and the slight change recommended in the Ran-

dall bill will not materially affect the result, lead to more uniformity, or assist in securing a more speedy collection of duties. I would therefore urge its adoption.

225.—As the general term glucose in a liquid form covers a multitude of grades from the pure product of corn up to a combination of 60 per cent. glucose, 20 per cent. water, and 20 per cent. saccharine matter, I think it safer that duty should be assessed ad valorem. The value is not difficult of determination upon any little which may be imported. I fear a specific duty per pound will lead to increased importations with considerable sugar in solution; I consequently would advise 20 per cent., as at present.

SCHEDULE F.—*Cigars and cigarettes.*

226.—In my opinion the specific duty is preferable to the mixed duty as at present assessed and recommended by the Randall bill, for, although there is considerable variation in the value of Havana cigars, the difference is not usually as great as the price would indicate; for instance, cigars valued at \$50 per thousand usually require about 10 pounds of tobacco to the thousand, while cigars valued at \$100 per thousand require about 18 pounds to the thousand. Were not this the case, however, a specific duty would have a tendency to keep out the low grades which come in competition with the domestic article, proving a protection where it is most needed. I think, however, a uniform duty of \$3 per pound instead of \$3.50, recommended in the Senate bill, would amply protect the domestic goods and be satisfactory alike to the importer and manufacturer, and not lead to any increase of revenue or importation by reason of change from the present rate.

I would further recommend that the system of stamping the name of the importing vessel upon each box should be discontinued, as it affords no positive protection to the consumer, but is in fact at times a Government indorsement of a fraud.

The Ward line of steamers, by which Havana cigars are brought into this country, annually transport to New York large quantities of cigars from Mexican ports where they also touch, and they are branded with the name of the same steamer as the Havana and sold by unscrupulous dealers as Havana cigars. This fraud is a growing one, and should be stopped by either discontinuing the practice of stamping the name on the boxes entirely or adding after the steamer's name "from Havana," or "from Mexico," as the case might be.

227.—The intent of the framers of the tariff act to impose a higher rate of duty on leaf-tobacco used for cigar wrappers than that used for fillers and binders has, to a great extent, been defeated. It is an admitted fact that all Sumatra leaf-tobacco arriving in the United States is adapted only for, and used exclusively in, making cigar wrappers; under the existing tariff, however, hardly 30 per cent. of such importations pay duty at the higher rate. In remedying this defect, inasmuch as specifying Sumatra tobacco by name would be inadmissible, the provision contained in the Senate bill that all packages of leaf-tobacco containing any portion suitable for wrappers shall subject the whole to duty as wrappers, is, in my opinion, preferable to the system advocated in the Randall bill, which is founded upon the existing law. I would, however, recommend that the rate of duty advocated in the Senate bill be changed to 50 cents per pound unstemmed and 85 cents per pound stemmed. This rate would, I am convinced, be a source of greater revenue to the Government than the present rate, for the reason that bales of Sumatra tobacco are being packed for the American market with a view of there being not more than ninety-nine leaves to the pound, and the consequence is that the average rate of duty at present assessed upon Sumatra tobacco imported into this country will not exceed 45 cents per pound. Therefore, a duty of 50 cents per pound, coupled with the provision contained in the Senate bill, would be a greater protection to the home industry than 75 cents per pound upon only such as meets the present requirements as to number of leaves and necessary fineness suitable for wrappers. Nor would it lead to an increased importation, in my opinion, as the quantity grown adapted to this market is limited, and an increased demand would speedily cause such an appreciation in value as to offset any advantage of a nominal reduction in duty.

228.—I think the duty recommended in the Senate bill of 20 cents per pound for leaf, unmanufactured and unstemmed, not suitable for wrappers, is the proper one—the minimum price of Havana tobacco cured ready for the market being 20 cents per pound, whilst the Ohio and Pennsylvania tobacco, the nearest approach to the Havana for use as fillers, rarely exceeds 12 cents pound, the price consequently being in itself ample protection to the grower without taking into consideration the duty.

I would, however, advise that the duty on leaf-tobacco, not wrappers, unmanufactured, stemmed, be increased from 25 cents per pound in the Senate bill to 30 cents per pound, as a difference of less than 10 cents per pound would make it profitable to employ labor abroad to stem the tobacco; this is demonstrated by the fact that Messrs. Schroeder & Bon, Foster, Hilson & Co., and other American firms, have stripping factories in Havana employing foreign labor, because they find it profitable to do so at a difference of only 5 cents between the stemmed and unstemmed tobacco.

SCHEDULE G.—*Provisions, etc.*

232, 233, 234, 235.—Under the provisions of these sections "animals for breeding purposes," which are free under the existing law, will be subjected to duty upon the same terms as others, and whilst I think importations of animals intended to improve the strain of our domestic stock should be subjected to as few restrictions as possible, I doubt if the present law is conducive of good results, as every animal brought in, however sorry and undesirable, is intended "for breeding purposes," or at least so declared on entry. To importers of blooded stock the addition of a reasonable duty can offer no serious objections, whilst the amount should be made sufficiently great so as to keep out the inferior grades. For these reasons I heartily indorse the recommendations of the Senate bill, which I think superior to either the Randall or House bill. I would, however, suggest that "dogs" be added to the list specially provided for at a duty of \$5 per head.

241.—In my opinion a specific duty upon beans would prove far more satisfactory than an ad valorem duty, as the fluctuations are so numerous that an actual market value is mere guess-work. I can see no cause, however, for a very high duty, as the American bean is superior to the foreign and importations are more or less restricted to actual necessity. It seems to be one of nature's laws that if there is a short crop in the United States there is a large one abroad, and the reverse proposition is equally true; consequently, upon a failure of the home crop the fewer restraints or limitations placed upon the importations of what is purely a food product would seem to be the part of wisdom, whilst if there is an abundant crop in this country exportations, and not importations, invariably follow. The "little pea" beans are among the best brought to this country, and nearly approach the New York medium hand-picked, though they bring a much lower price. The present market value of the "little pea" beans is about \$1.75 per bushel, and an ad valorem duty upon them would amount to 17½ cents per bushel. I would suppose a specific duty of 15 cents per bushel would be amply sufficient to cover any possible contingency likely to arise. I would therefore favor the provision in the Randall bill.

242.—It is probably a fact that fully 90 per cent. of all the merchandise enumerated in this paragraph is imported in what are commercially known as 1 pound tin cans, one hundred to the case. The quantity of vegetables contained in these cans vary according to the degree of heat and length of time consumed in processing, some cans cutting out as much as 3 ounces more than others, consequently a specific duty per gallon would be confusing if it was not indeed impossible to arrive at the actual dutiable quantity of the goods, unless a proviso was inserted in the paragraph constituting eight 1-pound cans to be a gallon; even then a specific duty would not, in my opinion, be appropriate, as pease and mushrooms are packed in four qualities, valued about as follows: Extra Fius, 80 francs; Fins, 60 francs; Moyens, 45 francs, and Gros 40 francs per one hundred 1-pound cans each; therefore, whilst a duty of 25 cents per gallon would be but 19½ per cent. on the first quality, which is the principal kind imported, it would be 39 per cent. on the lowest grade. I would consequently recommend that paragraph 242 be amended to read as follows: "Beans, pease, and mushrooms, prepared or preserved in tins, jars, bottles, or otherwise, 25 per centum ad valorem."

At this rate, inasmuch as the dutiable value will include the cost of packages, cases, and transportation, there will be a sufficient discrimination against the low grades, as the cost of packages is about the same in all the different qualities.

245.—A specific duty upon cabbages would, I think, be preferable to an ad valorem duty, as the frequent fluctuations in market value renders it extremely difficult to arrive at a positive value upon such products, but there being so radical a difference in the sizes of the heads, and the difficulty incident to counting a cargo by customs officers, I would suggest that the duty be computed on the weight; 25 cents per 100 pounds would probably be about 1 cent each.

254.—Extracts of meat are bought and sold by the pound; \$4.30 per dozen cans of 2 ounces each, less 8 per cent., or about \$2.67 per pound. The price being a uniform one, subject to but slight fluctuations, a specific duty per pound, the dutiable weight to include the can or covering, would secure perfect uniformity and materially lessen the difficulties of a proper and speedy assessment of duty. I would, therefore, recommend the adoption of the provisions of the Senate bill both as to the solid and fluid extracts of meat.

255.—Concerning the proposed rates of duty in the respective bills upon grapes, I am convinced that the specific is the most equitable, will greatly facilitate the assessment of duty, and be a source of gratification to all reputable importers. A specific duty, however, of 1 cent per pound on the grapes is, I am convinced, not feasible, for the following reasons: The principal importations are Amerida, Malaga, and other Spanish grapes; they come packed with sawdust, ground cork, or similar substances in kegs of comparatively uniform size, but the quantity of grapes contained therein vary from 45 to 60 pounds, the exaction of a duty, therefore, of 1 cent per pound would necessitate taring a very large proportion of every importation in order to ar-

rive at the *per se* weight of the fruit; such an examination would be extremely hurtful to the grapes and ruin the sale thereof, as they are sold by the keg, besides entailing an endless amount of labor upon the customs officers. The weight of the kegs in which grapes are imported, together with the sawdust, etc., is uniformly about the same as the weight of the fruit; and I would advise the following change in paragraph 255: "Dates, plums, and prunes, 1 cent per pound; grapes in kegs one-half or 1 cent per pound, gross weight, and the term gross weight shall be held to mean the weight of the kegs, together with the entire contents thereof, in the condition in which such grapes shall have been imported into the United States; grapes loose or packed otherwise than in kegs, 1 cent per pound; provided there shall be no remission of duties for damage on grapes, whether by decay or otherwise, no matter how imported." As fully 90 per cent. of all grapes are imported into this country in kegs, and it being absolutely essential that they shall be packed in sawdust, or other similar substance, to protect them, especially when it is understood that no damage will be allowed for decay, the result will be about the same as the duty proposed in the Senate bill of 1 cent per pound, and be far more satisfactory to all parties. Dates, plums, and prunes are packed solid and a duty per pound can conveniently be assessed, and is advisable.

257.—A specific duty upon oranges and lemons has proven efficacious in the past upon designated boxes, as it has insured a uniform tariff assessment. I would therefore advise that the specific rate be extended to all packages, regardless of size or kind. The addition of limes would also seem appropriate, although usually shipped in a different character of cases.

As both the Senate and Randall bills are in accord as to the advisability of the above changes, with the exception of packages of capacity of over 5 cubic feet, which difference is merely in the wording and not in the result, I would recommend the adoption of the Senate bill in its present form. As to the rate per thousand, in bulk, inasmuch as the rate of \$1.50 proposed in the Senate bill is less than that recommended in either of the other bills, I would also indorse its adoption, as the duty on this description of fruit can be lowered without detriment to our home growers, the foreign crop not coming in competition with our own, as they are marketed at different seasons, the first shipment of the foreign not reaching the United States until the last of the domestic crop has gone into consumption. I would also recommend the continuance of the present damage allowance for the reasons as set forth in section 44 of this report.

260, 261.—The specific duty provided in the Senate bill on orange and lemon peel, candied, at 2 cents per pound, and ginger, and ginger root, and citron, preserved or candied at 4 cents per pound, is in my opinion far superior to an *ad valorem* duty of 35 per cent. This change will overcome any possibility of undervaluations and materially assist the appraising officers in the assessment of duty, and the proposed rate is proportionately about the same as an *ad valorem* duty of 35 per cent.

The change will not disturb the present commercial relations or importations of the merchandise.

277.—A specific duty upon condensed milk would be preferable to an *ad valorem* duty in my estimation. The weight of the can forming a dutiable portion of the merchandise, I would esteem 2 cents per pound ample protection for the domestic article, which rate I would advise.

280.—The rate of duty prescribed in the Randall bill for almonds, shelled and unshelled, would seem to me to be proper, inasmuch as the kinds specified therein are not grown in this country.

281.—The duty upon filberts might be removed without detriment to any industry in this country, as the entire product sold in our markets are grown abroad, and imported into the United States.

286.—I think a specific duty upon pease, green or dried, however imported, should be adopted. The importations are largely from Canada, and increase or decrease proportionately with a large or short crop in this country. I would, therefore, recommend the adoption of the Senate bill. I would also include split pease and lentils under the one general head at 10 cents per bushel, as the process of splitting the pease hardly constitutes a manufacture, and interferes with no home labor. Lentils are of the pea family, and, like them and split pease, form a large share of the diet of poor families in our cities.

290.—Castor beans and seed not being indigenous to the United States, but of the East Indies, and forming a necessary element in the production of castor oil, I would advise they be placed upon the "free list."

SCHEDULE H.—*Wines, liquors, etc.*

311.—I fully agree in the propriety of amending the present duty upon prune juice, or prune wine, cherry juice, and similar fruit juices not otherwise provided for, but hardly concur in the recommendations of the Senate or Randall bills, for the follow-

ing reasons: First, as to prune juice, or prune wine, 10 per cent. of alcohol is sufficient to fortify it against fermentation, but the limitation as to amount of spirits permissible before changing the classification from 60 cents to \$2 per gallon, enumerated in the two bills, is 24 per cent. This will insure that percentage of alcohol in every importation, as it secures entry of 14 gallons of alcohol to every 100 gallons of the compound at 60 cents per gallon, instead of \$2 (the rate upon alcohol if imported separately), a saving of nearly \$10 per barrel. The same principle extends to cherry and other fruit juices, though not quite to as great an extent as in the case of prune wine, they requiring about 15 per cent. of alcohol to preserve them. A further analysis of the provisions of the Senate and Randall bills will discover the following facts: Cherry juice and prune wine, or juice, are imported exclusively to be made into brandy, and require a further addition of alcohol upon arriving in this country, which is usually supplied with the domestic article, but the passage of the Senate bill would afford an incentive to import a much larger percentage of alcohol at a low rate of duty. It places fruit juices in the list of still wines, with the exception of the forfeiture clause when containing more than 24 per cent. of alcohol, whilst the commercial usage is for still wines to contain a greater percentage of alcohol than fruit juice, the amount usually running pretty well up to the allowance of 24 per cent. The average price of Rhine wine is about 75 cents per gallon; sherry and port wines from 75 cents to \$1.75 per gallon, according to the vintage. Cherry and similar fruit juices are valued at about 30 cents per gallon, and prune wine, or juice, about 50 cents per gallon. Sixty cents per gallon duty on the former would equal 200 per cent. ad valorem, and on the latter 120 per cent., whilst the equivalent ad valorem duty upon still wines would be from 50 to 80 per cent. only. As imported fruit juice must contain over 10 per cent. of alcohol to save it from spoiling, and usually averages about 15 per cent., I would recommend the following substitute for the Senate and Randall bills:

311.—Cherry juice and prune juice, or prune wine, and other fruit juices not specially enumerated or provided for in this act, 10 per cent. ad valorem, and in addition thereto \$2 per gallon for the actual amount of alcohol contained therein, whether due to natural fermentation or otherwise. This would insure an average rate of duty of at least 30 cents per gallon, representing proportionately about the same ad valorem duty as upon still wines; and as the present rate of 20 per cent. ad valorem is equivalent to but 6 cents per gallon on cherry juice and 10 cents per gallon on prune wine, or juice, I think the advance would be sufficiently great to protect any home industry, besides removing all inducements to add an excessive amount of alcohol in future importations to the merchandise under consideration.

312.—In my opinion a change from 20 per centum ad valorem to the specific duty per dozen bottles, recommended in the Senate and Randall bills, is advisable, and should be adopted, as it will more closely conform to the mode of assessing duty upon other liquors; will insure a more uniform rate than can be secured by an ad valorem duty, and it will greatly facilitate the customs officers without materially affecting the importations of the merchandise enumerated in this paragraph.

SCHEDULE I.—*Cotton manufactures.*

313.—In my opinion an ad valorem duty computed upon the various items herein mentioned would be more advantageous to honest importers, and offer fewer opportunities for fraudulent invoicing than the specific duty based upon values recommended in the Senate bill. I feel certain that, in the event of such a rate becoming law, our more reputable merchants will experience difficulty in disposing of their importations at a remunerative profit, as their unscrupulous competitors will inaugurate a system of decreasing the invoiced value of such merchandise precisely to the amount necessary to escape payment of an additional 5 cents duty, and I have grave doubts, in the event that combined action on the part of foreign shippers be taken to accomplish such a purpose, if they can be successfully checked in their fraudulent practice, as the extent of the evil will of itself furnish corroborative evidence of an actual wholesale market value upon reappraisement, even should appraising officers feel justified in advancing invoiced values.

320.—I can hardly think it would be proper to place an ad valorem duty of 35 per cent. upon the merchandise mentioned in this paragraph, costing not more than \$1.50 per dozen pairs, and 40 per cent. ad valorem upon the same articles when costing a greater price under the general provisions of paragraph 326 of this act. If there should be any distinction in rates regulated by the price I would rather recommend the higher duty upon the lesser price than the reverse; but I can see no force in making any difference in the percentage of duty. I would therefore recommend that the words "costing not more than \$1.50 per dozen pairs" be struck out.

321.—In relation to this paragraph, the provisions contained in the Senate bill of placing a mixed duty upon the goods enumerated does not strike me favorably, as the enactment of such a law would, I apprehend, be offering extra inducements for undervaluations, which would be extremely difficult for appraising officers to detect,

resulting, I fear, in honest importers being driven from the home markets by unscrupulous ones underselling them to the extent of the lesser duty paid upon importations. Under the present law in which charges for transportation, making up, cartons, and cases are exempted from duty, one of the most deceptive means of cheating the Government is in purchases by merchants in this country of foreign goods at a stipulated price, delivered, all expense consisting of charges, commissions, ocean freight, and duty excluded, thus leaving the shippers, when making their certified invoices, to name a fictitious per se value for the merchandise and add what they see fit for the non-dutiable remainder. Not being affected by the result, their agreement covering a stipulated amount delivered, many importers innocently make entry in accordance with the invoices, and after deducting the amount of the duty remit the balance.

The addition of all charges as a dutiable portion of the merchandise will lessen this evil, but will not entirely remedy it in mixed duties like that advocated, especially in cases where the consignor and consignee are in league to defraud the Government. I am convinced that where the limits affecting different rates of duty are but slightly exceeded unscrupulous dealers would eventually control the trade to the exclusion of reputable merchants.

I would, therefore, recommend an ad valorem duty as at present assessed upon the merchandise enumerated in this paragraph, which has heretofore proven satisfactory, the domestic manufacturers coming in more general use every year, and I fear the change recommended in the Senate bill will have the effect of increasing importations to the detriment of the home producers.

323.—In my opinion the mixed duty recommended in the Senate bill upon edgings, embroideries, insertings, and laces will only lessen without destroying the incentive to undervaluations, whilst it acts so unjustly upon the different grades that I hope it may not be adopted. The low grades are embroidered with heavy cotton upon thick material, whilst the first quality is just the reverse. I made careful examination and discovered in two extremes of Swiss embroideries that one piece, valued at 31 cents per yard, weighed four times as much as the other, valued at 52 cents per yard. The effect of such an unequal specific duty of 45 cents per pound can readily be estimated. It would approximate 20 per cent. ad valorem upon very fine grades, and 100 per cent. upon extremely coarse. The same discrepancies would occur in all the articles enumerated in this paragraph. For the above reasons I would advise the continuance of an ad valorem duty.

SCHEDULE J.—*Flax, hemp, and jute.*

332.—Cables, cordage, and twine, composed of manilla or sisal grass, being bought and sold by weight, the quality not affecting the price to any unusual extent, should, in my opinion, be subjected to a specified duty per pound. Such an assessment would be equitable and effective in securing uniform returns of duty. I would, consequently, urge the adoption of the recommendation contained in the Senate bill placing duty upon imported merchandise similar to the above at $1\frac{1}{2}$ cents per pound. I do not think the change from an ad valorem to a specific duty will have any appreciable effect upon the quantity of importations.

333.—I would be glad to see the provisions of the Senate bill relative to manufactures of flax, jute, and hemp adopted, as a specific duty per pound on a very considerable portion of such merchandise would simplify the assessment of duty without inconveniencing the importers; I would, however, advise a reduction from 2 cents per pound when valued at 5 cents per pound or less, as the extreme limit would aggregate 40 per cent. ad valorem, increasing in proportion with a decreased price, until some cheap substances would probably be rated for duty at an amount equal to 100 per cent. ad valorem.

334.—Upon burlaps not exceeding 60 inches in width I would by all means advise the adoption of the Randall bill, as it will remove one of the most favorable means of defrauding the Government. The present system of examining this class of merchandise is inadequate to detect fraud, as the number of yards actually packed in each bale is impossible of determination, positive measurement being utterly impracticable. A duty, therefore, based upon weight would be in the nature of a decided reform, at once preventing deception and would facilitate customs officers in the imposition of duties and prove a safeguard to honest importers that would make the change extremely beneficial and popular. I would, therefore, urge the substitution of the Randall bill for the ad valorem duty proposed in the Senate bill.

337.—I can hardly imagine that a mixed duty upon collars and cuffs for men's wear, provided for in the Senate bill, will prove more advantageous than the present rate of duty which is again embodied in the Mills and Randall bills. The proportion of imported collars and cuffs is so small compared with those made in this country that I doubt if the addition of a specific duty added to the present rate will affect the importations in the least, as a certain class of buyers will pay any price demanded

for the imported goods, so that the additional duty will be borne by them without effecting the results aimed at the protection of the sewing women of this country.

The present duty has, in my opinion, been amply satisfactory, and as the specific duty will not assist in making the exaction of duty any more uniform or easy, I would advise the adoption of 35 per cent. ad valorem on cotton, and, if deemed proper, 40 per cent. ad valorem on linen collars and cuffs for men's wear.

338.—I think the specific rate of duty of 6 cents per square yard upon hemp and jute carpets could advantageously be changed to an ad valorem duty of 25 per cent. Fully 75 per cent. of such importations are low grades, costing abroad from 4 to 5 pence; and, as the carpets are used almost entirely by the poorer classes, a duty of from 60 to 75 per cent. is a needless burden upon them, whilst upon the finer qualities which should be taxed up to the extreme limit, the rate is disproportionate. An equitable ad valorem duty would afford a greater revenue to the Government, and, on account of the benefit of the needy classes, justifies the change, even admitting an ad valorem duty may prove more troublesome in the assessment of duty by customs officers.

340.—I doubt very much if the framers of the proposed bill, recommended for adoption by the Senate, had any conception of the enormous advance a mixed rate of duty of 10 cents per square yard and 15 per cent. ad valorem upon oil-cloths, corticenes, linoleums, and cork carpets would be. Such an assessment of duty upon the low grades would amount to from 75 to 115 per cent., and on the medium grades from 50 to 75 per cent. This is an advance which, in my estimation, the necessities of the case do not warrant. The present duty of 40 per cent. ad valorem, which has been in force during the past fifteen years, has proven amply sufficient to protect the domestic manufacturers, and I would urge the continuance of this rate in preference to the mixed duty suggested in the Senate bill, which offers no additional protection against undervaluations, will not facilitate the collection of the revenue, but will materially reduce it by being prohibitory upon certain grades.

SCHEDULE K.—*Wool and manufactures of wool.*

341-371.—The answer to the question propounded as to which of the three rates of duty advocated respectively in the Senate, Randall, or Mills bill, I deem the best, together with the possible effect upon importations and their efficiency in the assessment of customs duties upon imports, carries with it, so far as the various paragraphs contained in this schedule are concerned, a specific statement as to whether I esteem free wool or dutiable wool advisable.

The efficacy of the mixed duty recommended in the Senate bill lies in the wisdom of placing a pound duty upon woolen manufactures, thus off-setting the increased value of the raw wool here and abroad, by reason of the duty imposed thereupon, whilst the addition of the ad valorem duty covers the proportionate cost of the manufactured articles. As the woolen mills of the United States are obliged to import a certain proportion of wool to mix with the domestic, a general answer to these questions would be, if duty shall be assessed upon the raw wool, then the specific duty recommended in the Senate and Randall bills is superior, and even absolutely essential, whilst, on the contrary, if wool shall be admitted free, a mixed duty would be superfluous, and I would consider the ad valorem duty recommended in the Mills bill the proper one. But, I having been requested by you to indicate which I think the best of the three rates proposed, and my reasons for thinking so, I would state that, in my opinion, the ad valorem duty recommended in the Mills bill is to be preferred, and, as an auxiliary measure, I deem free wool indispensable, and would recommend its adoption.

The reasons which have influenced me to this conclusion, concisely stated as possible, are that the interests of the wool grower lies more in the direction of an increased demand than in a present enhancement of value, but a constantly decreasing consumption; assuming as claimed by the agricultural classes that farming is becoming less and less remunerative, if the pasturing of sheep upon otherwise unproductive lands, and the sale of the fleece gives promise of profit, the wool-growing area will soon begin to grow into vast proportions, and as a tax upon imported wool, which, by compulsion, has to be used, will bar the doors against us of a foreign outlet for the product of our woolen mills, and as the extreme limit of the consumption of wool into fabrics for home market has been reached, an increased supply of the raw material means a surplus, a glut, and a depreciation in value. Free wool might have the temporary effect of reducing the worth of the home product, but this would discourage an overproduction, and prove a blessing in disguise; but the depreciation, if at all, would, I believe, be but temporary, as the law of supply and demand would soon strike a level, and an excessive demand for foreign wool would increase the foreign value and correspondingly the home price, fully compensating for the removal of the duty, with the essential difference that the foreign manufacturer would have to pay the same sum for his raw material as our home manufacturers, and with

American machinery and Yankee ingenuity we would in time have the whole world for customers. One thing is inevitable, either the duty on raw wool must be reduced or the duty on woollen fabrics must be increased even higher than the rate recommended in the Senate or Randall bills, as they differ but little from the present rate of duty, and the importations of woollen fabrics have been constantly growing greater and greater.

With an excessive duty upon imported wool and a home price graded accordingly, foreign manufacturers have been able to make such superior fabrics at a far less cost than home product is being driven from even our own markets. Our woollen mills are not in a prosperous condition, and unless a much higher tariff is placed upon the foreign-woven material our factories must close and the home demand for American wool cease entirely. In stating the case as I have, I wish to be understood as being in favor of protecting both home labor and home manufacturers by limitations against the introduction of the products of the pauper labor of Europe by a proper tax upon the manufactured goods in the first case and by affording the home manufacturers an equal advantage in the purchase of raw materials with their foreign competitors in the other. Such protection will virtually protect the farmer by establishing a market for his products. My opinion is based upon observations in my past business career and in the performance of my official duties as customs officer, and I am of the conviction that a consensus of opinion of a vast majority of all the woollen manufacturers in the United States will correspond with the above.

SCHEDULE L.—*Silk and silk goods.*

374, 375.—The assessment of duty upon the goods mentioned in these two paragraphs in accordance with the percentage of silk in weight contained therein is most excellent. Such a quantity is readily ascertainable and will prove efficacious in defeating under valuations; the prices vary from 37½ cents per yard for silk-faced cotton-bodied fabrics to \$3.50 per yard for all silk goods, and whilst some of the low grades would average from 80 to 100 per cent. ad valorem, this would be of little moment, as the domestic manufactures have already entirely supplanted the imported. I would recommend, however, the abolishing of the 15 per cent. ad valorem in connection with the specific duty, as it tends to make uncertain that which is so admirably graduated as to bear justly and fairly upon all grades, and absolutely removes all possibilities of undervaluations. A calculation of the relative prices and the different rates of duty proportioned upon the amount of silk by weight contained in the merchandise demonstrates that without the addition of the 15 per cent. ad valorem, the prescribed rates of duty will be considerably in excess of the present rate of 50 per cent. ad valorem. I would, therefore, recommend the passage of paragraphs 374 and 375 of the Senate bill as stated, with the words "and 15 per cent. ad valorem" stricken out wherever used.

SCHEDULE M.—*Books, papers, etc.*

382.—I am very glad to see the Senate bill advocates placing photograph, autograph, and scrap albums in a prescribed paragraph of the tariff act. In my opinion such a change will operate to restore order out of chaos, as New York, Boston, and Baltimore are adhering to one rule of classification, Philadelphia and Chicago to another, with the action of the balance of the ports in doubt. At least 75 per cent. of all imported albums are subjected to duty at 15 per cent. ad valorem as a product of paper, and the manufacturers in this country are apparently in a prosperous condition, protected at this rate. One of the principal manufacturers of albums in the United States, located in Baltimore, with a branch establishment in New York, Messrs. F. Bergner & Co., advise that all albums be classified for duty under paragraph 379 of this act, at 25 per cent. ad valorem. In this recommendation I concur, as I esteem this rate an advance over the present duty fully sufficient for the necessities of the articles and a far more appropriate paragraph for the merchandise to be controlled by than the one recommended in the Senate bill.

385.—As there is such a marked difference in quality and value of paper sized and glued suitable only for printing paper, the specific duty of 1½ cents per pound enumerated in the Randall bill would, I think, be inappropriate. I therefore urge the adoption of the ad valorem duty recommended in the Senate bill.

387.—I presume that a specific duty of 50 cents per pack upon playing cards will have a more decided tendency to keep this class of merchandise from being imported than 100 per cent. ad valorem, as the latter rate of duty on a two cent pack would not be as effective as the imposing figures would indicate. I am therefore favorably disposed towards the Senate bill.

388.—As the present rate of duty on wood pulp for paper-maker's use is so low as hardly to justify an attempt at undervaluation on the part of the shipper or importer, and it being in the nature of a raw material entering into the manufacture of a com-

modity employing immense capital and labor, I can see no decided reason for a change in the present duty, and inasmuch as any alteration would have the effect of unsettling, for a time, at least, existing arrangements, I would suggest the propriety of permitting the now ruling rate to remain in force, as advocated in the Mills and Randall bills.

SCHEDULE N.—*Sundries.*

393.—I would advise the words "and anthracite" be added to this paragraph. In originally framing the paragraph relative to the imposition of duty on coal it was thought that anthracite coal was common only to the United States, but about the year 1883 a semi-anthracite coal began to be extensively mined in Wales; and, although possessing many of the qualities of bituminous coal, it is in point of fact not commercially known as such, and the assessment of duty upon it as bituminous coal, to say the least, is of doubtful legality. At any rate the addition of the word "anthracite" in paragraph 393 would subject this character of coal to the provisions of that paragraph, thus covering any possible contingency likely to arise in the future without affecting the result, even if semi-anthracite coal shall be held to be synonymous with bituminous coal.

396.—Toys are eliminated from this paragraph nor are they specially provided for elsewhere in the Senate bill; the consequence is, all toys excepting dolls will have to be classified for duty in accordance with the provisions regulating the materials of which they are composed, and as thousands of toys are composed of glass, wood, paper, and leather in combination, it will require a determination of which of the constituent parts is of chief value in order to fix the rate of duty applicable to them. A contingency of this character will lead to grave complications; be the source of a want of uniformity amongst the several ports; a cause of dissatisfaction to the importers, and entail such an endless amount of work upon the appraiser's department as to render the provision inoperative by reason of its impracticability. I have at the present moment eleven hundred cases of toys for one firm, Messrs. Borgfeldt & Co., of New York, awaiting appraisal, and the number of cases imported by such firms as Rogge & Koch, Prior & Co., and others of this city have aggregated as many as four thousand cases in one importing vessel. Each case is frequently composed of hundreds of different articles, and every article would have to be inspected in order to fairly arrive at a determination of what the component material of chief value was; but assuming that but one package in ten had to be examined, which would be but an imperfect examination when the duty was dependent upon material, it would require unpacking and packing and careful inspection of from five to twenty thousand articles for the proper assessment of duty. For this reason I would recommend that paragraph 396 be amended as follows: "Dolls of all kinds, 35 per centum ad valorem; toys other than dolls, 35 per centum ad valorem, except china toys; china toys ornamented or decorated in any manner 55 per centum ad valorem, if not ornamented or decorated 50 per centum ad valorem; musical instruments, 35 per centum ad valorem."

This would facilitate the accurate and speedy ascertainment and collection of customs duties on merchandise of this description; would overcome the difficulty of determining the dividing line between certain china toys and earthenware, and also between toys and musical instruments.

399.—I advocate a specific duty upon fire-crackers in preference to a duty of 100 per cent. ad valorem, also the disallowance of tare or damages thereon. There are certain circumstances, however, which would indicate that the specific amount of 8 cents per pound duty enumerated in both the Senate and Randall bills might without detriment be lessened. They are not manufactured in the United States, consequently there are no home industries to protect, but in many of the larger cities of this country restrictions are placed upon their use, thus decreasing their sale and rendering them somewhat hazardous importations; a material advance in duty added to the present disadvantages under which importers labor will possibly effect the discontinuance of importations of such merchandise. Fire-crackers come packed in boxes of 7½ pounds and are valued at from 25 to 45 cents per box according to quality, which amounts would represent the present rate of duty at 100 per cent.; eight cents per pound duty on all grades would represent 60 cents per box, or about 200 per cent. ad valorem on the average value. I would urge the following substitute for the Senate bill:

399.—"Fire-crackers of all kinds 5 cents per pound, no allowance for tare or damage." This rate would represent 35 cents per box of 7½ pounds which is about the same as the present duty.

402.—In my opinion a mixed duty upon gloves wherein a specific duty is levied proportioned upon a determined value offers no safeguard against undervaluations but tends to increase the inducement to defraud the Government. Nor do I think the rate proposed in the Senate bill, which levies a tax equal to 50 per cent. ad valorem on a dozen pairs of gloves valued at \$5 and 65 per cent. ad valorem upon a dozen

pairs valued at \$5.25, would be equitable. The recommendations of the Randall bill contained in paragraphs 364 and 365 of that act would seem to be more just, looking to a uniform duty, but as many pairs of gloves of the description stated, especially for ladies, 13 inches in length, are twice as valuable as other pairs 17 inches in length, such a dutiable basis would be inappropriate. I would therefore recommend that all gloves of the description enumerated in paragraph 402 of the Senate bill be classified for duty at 50 per cent. ad valorem.

412.—I do not think a specific duty upon leather, such as is enumerated in this paragraph, would be advisable, for the reason that skins and upper leather vary to such an extent in value, in accordance with the condition of the skin, size, and quality, that a fixed duty per pound would be inappropriate. Skins are graded, firsts and seconds, and A, B, and C quality. The firsts consist of large skins free from inferior parts, whilst the seconds, weighing perhaps as much as the firsts, run into the belly or neck and are valued at a less price, although the better portion of the skin may be of the finest quality. The A, B, and C marks designate the fineness of the leather, and represent a marked difference in value. It is no uncommon thing for two tanned calf-skins or pieces of upper leather, whether enameled, japanned, or not, of the same weight and designated by the same name, to vary so much in proportion of available leather and in quality that the better skin would be valued at four times the price of the inferior one.

The same objection to a specific duty upon skins for book-binders' use and for morocco equally applies. I would advise 20 per cent. ad valorem upon the first division, 25 per cent. ad valorem upon skins for book-binders, such as lamb, goat, kangaroo, etc., 15 per cent. upon skins for morocco.

414.—A specific duty upon lime is sensible, feasible, and advisable. I therefore recommend the passage of the Senate bill.

422.—A specific duty on matches of all kinds would seem to be appropriate, and I would advocate the adoption of the recommendations contained in the Senate bill, which also correspond with those of the Randall bill. The effect upon further importations such a change of duty may have, or its efficacy in facilitating the collection of duties by customs officers, I hardly think will be appreciable, as the output of the factories in the United States is sufficient, and likely to continue to be so, to supply the American market in either contingency.

423.—In my opinion the duty of 20 per cent. ad valorem, advocated in the Mills and Randall bills, offers no serious objection looking to an honest collection of revenue upon cocoa matting and mats, as the actual market value is readily ascertainable, and although the specific duty advised in the Senate bill might facilitate the collection of duties, it would be equivalent to a considerable advance in rates upon commodities where the efficacy of such an advance would be extremely doubtful. I esteem that it is not so much the additional revenue to the Government that is sought, as it is a desire to afford adequate protection to home industries, and I know of no industry less entitled to protection than that which would inure solely to the benefit of convict labor. The Western Penitentiary of Pennsylvania, located at Allegheny City, has a monopoly of the manufacture of this class of merchandise by reason of the low-priced labor employed. A discount of 35 per cent. from the card price reduces the value of the wares to the cost of production to the outside manufacturers, whilst the output of this institution is marketed to the larger trade at a discount of 42½ per cent. Single-piece buyers are allowed 40 per cent. off. This has effectually barred out competition so completely that the manufacture of cocoa matting and mats is virtually restricted to the establishment above named. For this reason I would suggest that the present rate of duty should not be advanced, but be allowed to remain at 20 per cent. ad valorem. In connection with matting I heartily indorse the action of the Senate bill in placing floor matting, manufactured from straw, in the free-list paragraph 558, as the importations last year amounted in value to \$1,000,000, representing \$200,000 in duty upon merchandise manufactured almost exclusively in China and Japan. There is but one small manufacturing establishment in this country, the product of which was the past season about \$10,000, and owing to the great cost of getting the imported straw in condition fit for making up, which has to be done by dipping it in glycerine compound, they are, I understand, about abandoning the enterprise, consequently there is no reason for imposing a duty upon this class of goods.

429.—I am of the opinion that 60 per cent. ad valorem upon pipes and cigar holders of wood, the rate in the Randall bill should be adopted. These articles of a cheaper kind are in the nature of a luxury with the poorer classes, and should be as leniently dealt with as possible. A specific duty of one-half of 1 cent each in addition to 70 per cent. ad valorem, as advocated in the Senate bill, would be equivalent to an ad valorem duty of 150 per cent., more than double the present duty on some grades, an advance which I can hardly imagine would be advisable.

614.—I submit that when manganese ore was originally placed upon the free list no deposits of the same had been developed or successfully worked in this country, but

within the last few years large deposits have been discovered in the United States, and are now being developed and successfully worked in the Northwest and also very largely in West Virginia.

To encourage and foster this industry protection is as necessary as it is to iron ore; therefore I respectfully recommend that all manganese ore be removed from paragraph 614 of the free list and that a duty of 75 cents per ton, corresponding with that upon iron ore, be imposed upon it.

627 of the "free list" in the Senate bill reads "Musk, crude, in natural pods." The use of the phrase "in natural pods" defeats the intent of the law, as musk can not safely be transported in the natural pod owing to the depredation of an insect which perforates the sack, thus destroying the strength of the musk by exposing it to the air. In order to overcome this the crude article is removed from the pod and placed in air-tight glass coverings for transportation. In this condition, however, by decision of the Department, it has been advanced by process of manufacture and subject to duty. I would consequently recommend that the words "in natural pods" be stricken out, which will effectually remove the restrictions now placed upon the free entry of crude musk.

Concerning the administrative features relating to the collection of duties on imports, after a careful examination of the respective provisions of the three bills under consideration, I have reached the conclusion that the proposed amendments to, and modifications of, existing sections of the Revised Statutes of the United States, as set forth in sections 24 to 59 inclusive of the Senate bill, contain all the important changes, which, in my opinion, are in the nature of reforms recommended in the other two bills, besides other important ones not enumerated therein. In my judgment their enactment will greatly facilitate the transaction of business without inconveniencing honest importers. I shall, however, offer a few suggestions as to changes, which my experience leads me to believe would be beneficial. For instance, there is no provision of the Constitution of the United States which renders it obligatory upon us to permit, nor any reason on the score of expediency why foreign manufacturers should be allowed to flood our markets with consigned goods, to the acknowledged detriment of legitimate purchasers and American manufacturers. In my opinion it would be a great blessing to home labor and domestic industries, and would popularize the present administration, if sections 25, 26, 27, 28, 30, and 31 should be amended by eliminating all provisions granting the right to enter imported merchandise other than actual purchases.

Sec. 28.—As above stated, the right to make entry should, in my opinion, be restricted to such importations as are actually purchased. The establishment of exclusive agencies in the United States by foreign manufacturers opens the gate to a system of undervaluation which has been, and will continue to be, availed of to an enormous extent. In many cases detection is impossible, as the value stated on the invoice is not an open market one but a close price to but one individual, computed upon what the manufacturers see fit to state is the cost of production upon an article of which they control the entire output. An advance upon the invoiced and entered value is seldom of avail, as upon re-appraisement there can be no proof offered that the goods have been sold at a greater value, and even when demonstrated that the price in Europe is greater, it is held that the value stated is for the American market.

I will cite a case in point: Certain importations of glazed bricks imported into and entered at this port, consigned to a New York agent, were, in my opinion, undervalued. I inquired of the appraiser at New York as to his opinion, who stated he was satisfied the brick were undervalued and had advanced nineteen invoices received at his port of similar goods, but upon re-appraisement could produce no positive proof to combat the agent's statement. I advanced twelve invoices and requested the United States' consul at Leeds to procure affidavits as to the actual price paid by purchaser in the English market, which he did, discovering a standard price with the greatest discount allowed of 12½ per cent.; the discount deducted from the agent's invoice here was 30 per cent. The combine subsequently reduced the discount to 7½ per cent., but the invoices to the American agent still continued to deduct 30 per cent. Notwithstanding all this the advance made by me upon re-appraisement was not sustained. This is but an example of the gross frauds perpetrated under cover of agencies.

It is a notorious fact that many dealers in Europe have no regard for their declarations as to value of goods to be exported to the United States, and the system of shipping to agents is a curse to American labor and American manufacturers. It makes this country the dumping ground of inferior or condemned goods and the overstock of Europe.

Mr. Robinson W. Cator, of the firm of Armstrong, Cator & Co., one of the largest and wealthiest importing houses in ladies' notions in the country, informed me that during a business trip to Europe he endeavored to purchase a line of goods, which his firm had been buying from one agent in the United States, direct from the factory, but the proprietor calling his attention to the adjacent village remarked, "The houses you see are occupied by operatives employed in the factory, and the families must be

supported; in order to do so the product of the mill must be marketed at a certain price." Whenever there was an overstock on hand the surplus was shipped to his agents in the United States with instructions to sell at the best price obtainable, whether they brought the amount paid for duty or not, and whilst he would be glad to sell Messrs. Armstrong, Cator & Co., in justice to them, he, the manufacturer, must decline to do so, as he could not tell at what moment his United States agent might be compelled to offer the same goods at a much less price.

It is an admitted fact that shipments to this country are looked upon as legitimate means of keeping foreign surplus down; then, as far as possible, the domestic manufacturer should be protected against any injustice, and entry upon goods purchased only would be a long stride in the right direction. A market price open to all buyers would operate to prevent fictitious values, and a bona fide purchaser in this country would not be in a position to undersell the home market at pleasure.

Sec. 33.—There should be added to this section, "and the term actual market value or wholesale price, wherever mentioned in this act, shall be defined as meaning the price at which the merchandise described in the invoice is freely offered for sale to all purchasers in the principal markets of the country from whence imported."

Sec. 34.—I would advise that the first paragraph, reading, "That when the actual market value as herein defined," etc., should be altered to read, "That when the actual market value as defined in section 33 of this act," etc. This alteration I deem essential, as nowhere in this act is the wholesale values of purchased goods defined. In section 26 the definition as above is made applicable to consigned goods, but not to actual purchases, and the term "the actual market value as herein defined" would indicate that the actual market value must be determined in the manner following, which is by estimating the cost of production, a conclusion which is at variance with the intent of the act itself, as the cost of production was intended as the final resort of the appraiser when all other means of arriving at a satisfactory value had failed. I would further advise that the specified amount, 5 per cent. profit, be changed to a reasonable profit, for although this is the minimum amount permissible, the fixed amount would be accepted as a warrant of law, and become in time the arbitrary rule, whilst discretionary power should be exercised by the appraising officers in all cases, in accordance with the attendant circumstances. And finally, to this section I would add, "to which shall be added the cost of transportation from the point of production to the exporting vessel in which shipment shall have been made to the United States." In my opinion the section should be amended to read as follows:

"SEC. 34. That when the actual market value, as defined in section 33 of this act, of any article of imported merchandise wholly or partially manufactured and subject to ad valorem duty, or to duty based in whole or in part on value, can not be ascertained to the satisfaction of the appraising officer, and to assist in the ascertainment of such value, the appraiser or appraisers shall use all available means to ascertain the cost of production of such merchandise at the time of exportation to the United States, and at the place of manufacture, such cost of production to include cost of materials and of fabrication, all general expenses covering each and every outlay of whatsoever nature incident to such production, together with the expense of preparing and putting up such merchandise ready for shipment, and a reasonable profit upon the total cost as thus ascertained; and in no such case shall the said actual market value of such merchandise be appraised upon original appraisal or re-appraisal at less than the total cost of production as thus ascertained, to which shall be added a sum sufficient to cover the cost of transportation, shipment, and transshipment, together with all expenses incident thereto, from the place of manufacture or production to the exporting vessel in which shipment shall have been made to the United States."

Concerning sections 35, 36, 37, 38, 39, and 40 I can offer no suggestions. The criticisms and strictures which have appeared in the daily press of the country from time to time as to the injustice of denying importers the right of appeal to the courts are, in my judgment, unfounded, as the powers conferred upon the proposed board of general appraisers are no more arbitrary than the present unalterable decision of the local appraisers as to values when ratified by a general and merchant appraiser.

The system of re-appraisal as held under the law now in force is eminently unsatisfactory alike to the Government and honest importers, inasmuch as the merchants selected to act as appraisers, however carefully chosen, are liable to pass prejudiced judgment upon some competitor in business or by collusion with the merchant whose case is under consideration defeat the Government in their individual interests. Such being the case, I am inclined to look favorably upon the proposed board of general appraisers. At the same time the entire business community are to a great degree interested in the personnel of the board, and the determination of who shall be the nine appraisers should be arrived at by reference to each candidate's known probity and capacity to estimate values from actual experience and apply correct classification from a thorough knowledge of the different provisions of the tariff act. A happy selection in conformity with these requirements will make the change prove of great

benefit to the Government and in a short time meet the hearty approbation of the merchants themselves, especially as all questions of law are subject to review by the courts to the same extent as at present.

Section 41. In my opinion the addition of the costs of cartons, coverings, and charges to the dutiable value of imported merchandise is advisable and will prove alike advantageous to the Government and honest importers, as the deduction of these coverings and charges from invoices for dutiable purposes has been a fruitful source of undervaluations difficult for appraising officers to detect. I would, however, recommend that the section be altered to read as follows:

"SEC. 41. That whenever imported merchandise is subject to an ad valorem rate of duty, or to a duty based upon or regulated in any manner by the value thereof, the duty shall be assessed upon the actual market value or wholesale price of such merchandise at the time of exportation to the United States in the principal markets of the country from whence imported and in the condition in which such merchandise is there bought and sold for exportation to the United States (or consigned to the United States for sale), including the cost of transportation from the point of production or manufacture, together with the value of all cartons, casks, crates, boxes, sacks, or coverings of any kind, and all other charges and expenses incident to placing the merchandise in condition, packed ready for shipment to the United States, to which shall be added the cost of transportation, shipment, and transshipment, with all the expenses thereof to the vessel in which shipment is made to the United States, and if there be used for covering or holding imported merchandise, whether dutiable or free, any unusual material, article, or form designed for use otherwise than in the bona fide transportation of such merchandise to the United States, additional duty shall be levied and collected upon such material or article at the rate to which the same would have been subject if separately imported. That the words "value" or "actual marked value" whenever used in this act or in any law relating to the appraisement of imported merchandise shall be construed to mean the actual market value or wholesale price as defined in section 33 of this act."

This alteration I deem important to avoid a possible misinterpretation of the act. For instance, many wares manufactured in the interior of Asia are principally sold in London, and a citizen of the United States making purchase of such goods in the latter city would have them invoiced to him in the currency of Great Britain at their wholesale value in London, packed and ready to be shipped, which wholesale value section 41 contemplates to be the honest selling price of the goods where manufactured in Asia, together with the cost of transporting them to London; but a literal interpretation of the act as it reads would in reality make the merchandise dutiable at their London value, to which would have to be added the cost of transportation a second time from Asia, which was the point of production or manufacture, to London, and from London to the exporting vessel, together with all the charges necessary to put them in shipping condition.

This would also apply to Bohemian ware invoiced in Berlin or Paris and hundreds of other cases of purchase made in one country manufactured in another.

Section 44.—The discontinuance of allowance for damage on imported merchandise is in my estimation a wise measure, and one which will greatly facilitate customs officers in the performance of their duties, I would, however, advise that damage allowance and regulations concerning fruit now in force be continued, as a very considerable portion of every cargo of such fresh fruit, from their perishable nature, will be found damaged upon arrival, and an abandonment to the Government of such decayed portion will prove a source of expense and embarrassment in the disposal of the same in such speedy and suitable manner as will prove satisfactory to the health officers of the civil authorities.

Sections 55, 56, 57, 58, and 59, concerning the establishment of a customs commission for the compilation of statistical information to be submitted to Congress, I do not esteem as being included within the scope of the questions submitted to me for consideration and report. In conclusion I beg leave to state that of the different sections relative to the administrations of the customs service contained in the Senate bill not touched upon by me I fully concur in the advisability of their enactment in the precise shape in which presented, believing that such a result will insure a more speedy and impartial assessment of duties upon importations arriving in the United States.

As to the relative merits of the different rates of duty proposed by the respective bills upon imports I have faithfully endeavored to comply with the request contained in Department letter of July 26, 1889, without evasion or prejudice, at the same time offering such amendments as I think would prove beneficial. All of which is respectfully submitted.

Very respectfully,

THAD. S. SHARRETS,
Appraiser.

HON. WILLIAM WINDOM,
Secretary of the Treasury.

From O. D. Madge, clerk to United States General Appraiser at Baltimore.

OFFICE OF UNITED STATES GENERAL APPRAISER,
Baltimore, Md., September 14, 1889.

SIR: In compliance with Department's letter of the 8th ultimo (A. K. T.), requesting the views of this office on the tariff bills H. R. 9051, etc., the following is most respectfully submitted:

After a careful analytical examination of the several bills acted on in the Fiftieth Congress we find the Senate bill so intelligently drawn that, with a few changes in phraseology in some of the paragraphs, it would meet every requirement of our system of imports were it to become a law.

The bills known as the Mills bill, the Randall bill, and the Senate substitute, in themselves, are too incomplete to be treated each separately, and are regarded in the light of mere amendments to the present tariff acts.

The Senate bill, however, being a complete revision of the tariff in its scope, and embracing also revision of the existing system of reappraisements, etc., is therefore made the basis of the views we herein express.

With the remark that specific rates as provided in the Senate bill on commodities now paying ad valorem duties seem well considered, and would work in almost every instance, it is believed, beneficial results to not only the Government, but to the honest importer as well; to the former by a certainty in amount of duty collectible, and to the latter by certainty in amount to be paid, and as a means of prevention of unfair competition by undervaluation.

We proceed to the consideration of, first—

SCHEDULE A.—*Chemical products.*

Paragraph 7. Alcoholic perfumery, alcoholic compounds, etc.—It will likely be held by some that the latter clause in this should read: Alcoholic compounds not specially enumerated or provided for in this act, or of which alcohol is the component ingredient of chief value, \$2 per gallon and 25 per cent. ad valorem.

Inasmuch as there is an ad valorem rate as well as a specific rate we hold that it should stand as it is framed.

Paragraph 59. Olive oil fit for salad purposes.—This provision is for only one kind of olive oil, namely, that which is "fit for salad purposes," at 35 cents per gallon; while that which is not fit for salad purposes would come under paragraph 569 or 639, free. It is plain evasion of duty would be attempted in many instances in entering olive oil under these provisions.

In the production of olive oil that which is the first run of the press is the true olive oil for edible purposes. The second run of the press is that which would come under paragraph 639, and the third run is the residuum, or oil used principally for soap stock, etc.

It is suggested that to prevent fraud in the introduction of dutiable olive oil as free under paragraph 569 or paragraph 639, a penal duty of not less than double rate of duty be provided in paragraph 59, for false entry.

Paragraph 73. All other paints and colors.—It might be well to add to this paragraph among the articles enumerated "liquid gold," "purree," and "cholorophyl." (See synopsis 5514, 8705, and report of conference of local appraisers, July 1889.)

Paragraph 80. All medicinal preparations alcohol a component part, etc.—*Paragraph 81. All medicinal preparations, alcohol not a component part, etc.*—It will no doubt be held by some that in paragraph 80 it would be better to provide, "of which alcohol is a component part" of chief value, and in paragraph 81, "of which alcohol is not a component part" of chief value. We think they should stand as drawn, according to whether alcohol is, or is not, an ingredient, one rate specific at 40 cents per pound, and the other rated at 25 per cent. ad valorem.

SCHEDULE B.—*Earthenware and glassware.*

Paragraph 101. All other earthen, stone, and crockery ware and "other manufactures composed of earthy or mineral substances," etc.—We think this latter clause should read: "And other manufactures composed of earthy or mineral substances, or of which earthy or mineral substances are component material or chief value," etc. (Our reasons for this change will be found farther on.)

Paragraph 105. So also as to paragraph 105 as to manufactures of slate. There is doubt in the classification of stoneware jugs, as described in synopsis 8078 and 8167, and of Mexican common yellow-ware of rude manufacture and crude finish.

GLASS.

Paragraph 116. Looking-glass plates, framed, etc.—This paragraph reads: "But no looking-glass plates, or plate-glass silvered, when framed, shall pay a less rate of duty than that imposed upon similar glass of like description not framed, but shall pay in addition thereto 30 per cent. ad valorem upon such frames."

We suggest that the latter clause read: "But shall pay in addition thereto upon such frames the rate of duty applicable to the same when imported separate."

As worded in the bill, it provides for a less rate of duty on the frames than when they are imported separate, the usual rate being as manufactures of wood not specially enumerated or provided for.

Paragraph 117. *Plate-glass, silvered or unsilvered, and cylinder crown, or common window glass when beveled, etched, etc.*—It would be well to enumerate among these embossed glass. (See synopsis 8493.)

SCHEDULE C.—*Metals.*

Paragraph 124. *Cast-iron vessels, plates, etc.*—This should read, we think: "Andirons, sadirons, tailors' irons, batters' irons, ground and polished; and cast-iron vessels, stove plates, and castings of iron, not ground, polished, or advanced in manufacture beyond rough castings, not specially enumerated or provided for in this act, 1⁷⁰/₁₀₀ cents per pound; if ground, polished, or otherwise advanced beyond rough castings, 45 per cent. ad valorem. (See synopsis 6829 and 8052.)"

Paragraph 125. *Castings of malleable iron, not specially enumerated or provided for.*—The same provision as to ground, polished, or advanced beyond rough castings, as is suggested for the preceding paragraph. (See synopsis 6774 and 7041.)

Paragraph 134. *Chain or chains of all kinds, made of iron or steel, etc.*—This should read, additional: "Except trace-chains, pole-chains, curb-chains, hitching-chains, dog-chains, surveyor's-chains, and watch-chains, completed, and chain-liuks, which should pay duty at the rate of 45 per cent. ad valorem." And there should be added a provision for galvanized chain. (See synopsis 5948, 6101, 6155, 8327, and 8865.)

Paragraph 150. *Wire rods.*—There is no special provision in this or any other paragraph for galvanized wire rods (see synopsis 6368), except such as may be smaller than No. 6 wire-gauge and classified as wire under paragraph 151. We suggest the following as a substitute for paragraph 150, namely: Wire rods, rivet, screw, nail, and other iron or steel wire rods (except fence wire-rods), whether round, oval, flat, or square, in coils or loops, or in any other shape, not smaller than No. 6 wire-gauge, valued at 3 cents or less per pound, six-tenths of 1 cent per pound; if galvanized, one-half of 1 cent per pound in addition to the rate provided for ungalvanized wire rods; and fence wire rods, and iron or steel flat, with longitudinal ribs for the manufacture of fencing, plain or galvanized, valued at 3 cents or less per pound, six-tenths of 1 cent per pound. *Provided*, That all iron or steel rods, whether rolled or drawn, smaller than No. 6 wire-gauge, shall be classed and dutiable as wire.

GENERAL PROVISIONS.

Paragraph 159. *On all iron or steel bars, rods, etc., and on steel circular saw plates, etc.*—The latter clause of this should read: "And on circular, octagon, or other shapes of steel manufactured from steel plate, for circular saws, there shall be paid 1 cent per pound in addition to the rate provided in this act for steel saw plates." (See synopsis 9367.)

ADDITIONAL PARAGRAPH.

To the general provisions it would be well to have added a provision covering galvanized iron and steel in any form not otherwise provided for in this act, at, say, one-half of 1 cent per pound in addition to the rates otherwise provided for. Hoop-iron, sheet-iron, nails, chains, etc., are now galvanized, and galvanized iron and articles of many kinds are coming into more general use each succeeding year.

Paragraph 175. *Hollow-ware, coated, glazed, or tinned, etc.*—To this should be added galvanized hollow-ware.

Paragraph 181. *All double-barreled sporting breech-loading shot-guns, etc.*—This should read: All double-barreled sporting breech-loading shot-guns, with one or both barrels for shot, etc. (See synopsis 9396.)

MISCELLANEOUS.

Paragraph 198. *Manufactures, articles, and wares of metals, etc.*—In this provision is made for "manufactures, articles, or wares, not specially enumerated or provided for in this act, composed wholly or in part of iron, steel, etc., or any other metal, at 45 per cent. ad valorem." As this conflicts with the provision in section 2499, in articles of two or more materials ratable for duty according to chief value, we further on treat of this and other conflicting provisions, and here present a substitute for paragraph 198, which overcomes these conflicting rates.

Substitute paragraph 198.—Manufactures, articles, or wares, not specially enumerated or provided for in this act, of iron, steel, lead, copper, nickel, pewter, tin, zinc, gold, silver, platinum, or any other metal, or of which these, or any of them, or a mixture of any of them, are the component material of chief value, and whether partly or wholly manufactured, 45 per cent. ad valorem.

SCHEDULE E.—*Sugars.*

So much has been said and written in the last few years in regard to the duty on sugars that any views we may have to present will contain little, if anything, new to the Department, yet we present our views relative to the employment of a double standard for classifying and rating sugars for duty.

The Dutch standard of color is prepared in its several numbers from sugars made under a process different from the bulk of the dutiable sugars now imported, and does not bear proper relation in color to vacuum-pan or centrifugal sugars, so as to be an accurate test of these in value or quality.

Vacuum-pan and centrifugal sugars invariably present on the surface of the crystal a darker color than the body of the crystal, and are therefore of a higher grade than their color indicates.

The employment of both the polariscope and color test up to No. 13 Dutch standard and the color test singly above that number may be well considered in the bill, but it is always possible for the sugar producer to artificially color sugar, which, in the regular, natural process of manufacture, would grade in color between 13 and 16, or 16 and 20 Dutch standard, so as to bring them below No. 13, and such artificially-colored sugars often command a premium in the markets of production. Artificial coloring of sugars is resorted to solely to overcome the Dutch standard color test, by which means the proper rate of duty is evaded in the lowering of such sugars from a higher to a lower grade and rate of duty. Thus it becomes the direct means by which the Government may be defrauded. This color test is practically abandoned by the trade as a test for grading sugars in quality and values for the polariscope, and it is not seen why it should be longer employed by the Government, and its employment renders it doubtful whether that healthful competition, which should be encouraged for the benefit of the consumer, between conflicting interests, namely, the grocers' sugar trade and the refiners', can be equitably secured; besides, the polariscope is the true test for all sugars.

Practically there are but three grades of sugars, namely: Those refined, those fit for use and ordinarily employed without refining, and those for refining purposes. It seems possible, therefore, to establish such rates of duty on these grades, by the polariscope, as would meet the interests of the both grocers' trade and refiners' without giving undue advantage of one over the other.

We subjoin extract from the Demerara Fortnightly Market Report, of August 16, 1889, showing quotations and transactions in sugars, which shows their values according to the degrees by the polariscope. Also, Havana quotations:

EXPORTS.

(Demerara Fortnightly Market Report, August 16, 1889.)

[All prices of quoted produce include packages.]

Sugar.

Vacuum-pan:

Yellow, shipped to United Kingdom on account estates	Nominal.
Yellow, for local use per 100 lbs	\$5.50 to \$5.25
Centrifugals, 96° test (very quiet, nominal), asked	4.30 to 4.25
Molasses sugar, ordinary to good for local use	5.00 to 4.00
Molasses sugar, 84 to 87 deg.; dark for shipment	Nominal.

Museovado:

Refining sugar, 84 to 87 deg., nominal	3.50 to 3.00
Grocery, in barrels; good to choice; nominal	5.00 to 4.00

Sugar.	Total 1888.	To end of August, 1888.	Total to 14th August, 1889.
	<i>Tons.</i>	<i>Tons.</i>	<i>Tons.</i>
London	42,796	24,662	16,438
Liverpool	6,276	5,028	4,104
Bristol	5,799	2,719	1,102
Glyde	88	56	.....
Total United Kingdom	54,969	32,465	21,644
Channel for orders			3,624
Foreign countries	45	29	1,065
United States	51,232	10,980	20,182
British Possessions		882	1,223
Total	108,076	44,356	47,738

Havana sugar market.

HAVANA, September 14, 1889.

Sugar.—The news received during the week imparted dullness. The sales were unimportant. Quotations were nominal. Molasses sugar, regular to good polarization, 287½ to 312½, gold, per quintal; Muscovado, fair to good refining, 85 to 90 degrees, 275 to 300; centrifugal, 92 to 96 degrees polarization, 331½ to 368½. Stock in warehouse at Havana and Matanzas, 549 boxes, 158,000 bags, and 732 hogsheads. Receipts of the week, 246 bags. Exports during the week, 32 boxes and 32,000 bags, including 29,500 bags to the United States.

Freights nominal; per hogshead of sugar loading at Havana for the United States, 275 to 300, gold; from ports on the north coast (outside ports) for the United States, 300 to 350.

SCHEDULE G.—Provisions.

Paragraph 251. Comfits, sweetmeats, etc.—These might be made specific, at a fixed rate per pound or gallon.

Paragraph 259. Fruits preserved in their own juices, etc.—These might be rated for duty by the gallon.

Paragraph 287. Rice.—This might read: Rice, polished, 2 cents per pound; cleaned by the removal of the outer hull, 1½ cents per pound; in the outer hull and rice flour and meal, 1 cent per pound; paddy, one-half of 1 cent per pound; rice, broken, which will pass through a sieve known commercially as No. 12 wire sieve, one-fourth of 1 cent per pound. (See synopsis 9445.)

Rice is imported in large quantities in the South cleaned by the removal of the outer hull, which is subjected to the process of polishing by Savannah rice-mills and others before being put upon the market for table use, though it is used by brewers and others after being broken, without undergoing any polishing process. The three rates here suggested would meet all interests, and the wording we employ leaves no doubt as to what is termed "cleaned rice."

Paragraph 295. Vegetables of all kinds, prepared or preserved, including pickles and sauces.—These might be rated for duty specifically. In the dry state, per pound; in liquid form, per gallon.

Paragraph 300. Wheat flour.—This might be rated for duty by the 100 pounds, at specific rates.

SCHEDULE H.—Wines, liquors, etc.

Paragraph 309. Ale, porter, and beer in bottles or jugs.—This should state whether, when in bottles or jugs, these are included or excluded in the 35 cents per gallon. (See synopsis 5957 and 5958.)

SCHEDULE I.—Cotton manufactures.

Paragraph 323. On goods heretofore known as Hamburg edgings, etc.—Should not this paragraph enumerate Nottingham laces? (See synopsis 9184.)

Paragraph 324. Plushes, velvets, etc.—It would be well to have "terry-cloth" enumerated in this paragraph. (See synopsis 8712.)

Paragraph 326. All manufactures of cotton not specially enumerated or provided for, etc.—We think this should read: All manufactures of cotton, or of which cotton is the material of chief value, not specially enumerated or provided for, 40 per cent. ad valorem. Our reasons are stated further on.

SCHEDULE J.—Flax, hemp, and jute.

Paragraph 332. Cables or cordage, twine, etc.—This should enumerate, besides those composed of Manilla or Sisal-grass, also those composed of Istle or Tampico fiber.

Sisal-grass, commercially so termed, derives its name from Sisal, a port in Yucatan (vide Webster's Dictionary), and is the prepared fiber of the American aloe, the same substance as is defined in synopsis 6293, Department decisions, to be Istle or Tampico fiber. Istle or Tampico fiber is virtually the same as Sisal-grass, and its use is principally for cordage also.

Paragraph 333. "All manufactures of flax, hemp, jute, or other vegetable fiber, except cotton, or of which flax, hemp, jute, or other vegetable fiber, except cotton, is the component material of chief value, not specially enumerated or provided for," etc.—This would cover such goods, not in the piece, but completed articles, such as table-cloths, napkins, doilies, etc., separated and invoiced by the dozens, gross, etc., while paragraph 335 would include goods in the piece only.* This should be made clear in these provisions. (See synopsis 8600, 8698, etc., on cotton.)

SCHEDULE K.—*Wool and manufactures of wool.*

Paragraph 351. Woolen rags, wool waste, etc.—It would be well in this provision to define wool waste to be the refuse of wool which is lost or escapes from the mass in a process of manufacture, and not advanced in any manner. (See report of conference of local appraisers, July, 1889, page 22.)

Paragraph 354. Woolen or worsted cloths, woolen or worsted shawls, and all manufactures of every description made wholly or in part of wool, worsted, the hair of the goat, etc.—This paragraph, like paragraph 198, for manufactures of metals, conflicts with the provisions of section 2499, in articles composed of two or more materials, which conflict of provisions we treat of further on, but here only suggest the following substitute for paragraph 354, namely:

Substitute for paragraph 354.—Woolen or worsted cloths and woolen cloths in part of worsted, woolen or worsted shawls and all textile fabrics wholly or in part of wool, worsted, the hair of the goat, alpaca, or other animal, or a mixture of them not specially enumerated or provided for in this act, and all manufactures of every description composed of wool, worsted, the hair of the goat, alpaca, or other animal, or of which wool, worsted, the hair of the goat, alpaca, or other animal, or a mixture of them, is the component material of chief value, not specially enumerated or provided for in this act; on any of the foregoing which may be valued at not exceeding 40 cents per pound, 35 cents per pound, and in addition thereto 35 per cent. ad valorem; valued at above 40 cents per pound and not exceeding 60 cents per pound, 35 cents per pound, and in addition thereto 40 per cent. ad valorem; valued at above 60 cents per pound, 45 cents per pound, and in addition thereto 40 per cent. ad valorem.

By including all part-wool textile fabrics in this paragraph, and with almost every other description of woolen goods and manufactures specially enumerated, as they are in this bill, it is entirely safe to place all other manufactures of wool, worsted, etc., not enumerated, in the same class as other manufactures, namely, according to the chief value of the material as found in the article, where such article is composed of two or more materials, and thus obviate the conflict of provision between paragraph 354 and section 2499.

Paragraph 370. Mats, rugs, etc.—“And the duty on all other mats not exclusively of vegetable material, screens, hassocks, and rugs shall be 40 per cent. ad valorem.”

The latter clause of this should read: And on all other mats not exclusive of vegetable material, and on screens, hassocks, and rugs, the duty shall be rated the same as on non-enumerated articles, according to the several provisions in this act, for the material of chief value of which they may be composed.

As it now stands wire mats and screens of silk and of metal, even if wholly of these materials, would be rated at 40 per cent. ad valorem, whereas they should rate as manufactures of wire, silk, or metal, as the case might be. (See synopsis 7565, 8162, 8989, etc.)

SCHEDULE L.—*Silk and silk goods.*

This schedule seems complete.

SCHEDULE M.—*Books, papers, etc.*

This schedule also seems complete.

SCHEDULE N.—*Sundries.*

Paragraph 394. Coke.—This might be made specific per 100 pounds, or per bushel.

Paragraph 395. Dice, draughts, chess-men, etc.—This should enumerate, also, dominoes. (See synopsis 8533.)

Paragraph 397. Emery grains, emery manufactured, etc.—This should provide for manufactures of emery, such as emery wheels, emery sharpeners, emery whetstones, and emery paper. (See synopsis 2882, 6314, 6980, 8611, and 8786.)

Paragraph 401. Furs, etc.—This should exclude furs matched and basted into form for robes, rugs, and trimmings. (See synopsis 6160, 7046, and 7063.)

Paragraph 409. Hats of fur, etc., fur chief value.—This conflicts with paragraph 355, in hats of wool and fur mixed, and would make the duty according to the highest rate, as both provisions would be applicable, and section 2499 makes the highest rate applicable then. This paragraph should read: Hats for men's, women's, and children's wear, composed of the fur of the rabbit, beaver, or other animal, or of which such fur is the component material of chief value (except when wool is a component material), wholly or partly manufactured, including fur hat bodies, or parts thereof, 50 per cent. ad valorem.

Paragraph 419. Marble of all kinds, etc.—This should read, marble of all kinds, including alabaster, in blocks, rough or squared, 65 cents per cubic foot. (See synopsis 9149.)

Paragraph 421. Manufactures of marble, etc.—To this should be added, manufactures of onyx and mosaics. (See synopsis 9228 and 9387.)

Paragraph 424. Paintings in oil or water colors, etc.—This should provide also, that when framed, the frames shall be rated for duty separately, according the rate applicable to the material of chief value, of which they may be composed. (See synopsis 6523, 8006, etc.)

Paragraph 436. Freestone, granite, sandstone, etc.—There should be added to this, after the words "monumental stone," and all manufactures of stone, or of which stone is the component material of chief value, not specially enumerated or provided for in this act, etc. These are now admitted from Mexico at 20 per cent. ad valorem under section 2513.

FREE LIST.

Paragraph 699. Stone and sand, etc.—To this should be added gravel, which is now rated for duty at 10 per cent. ad valorem, under section 2513, Revised Statutes. Gravel is constantly being imported as ballast, and is of little or no commercial value, and would not be imported except as necessary ballast.

UNPROVIDED FOR IN THE BILL.

The following articles of merchandise, etc., are not specially provided for in this bill, so far as we have been able to discover, and would be, therefore, ratable for duty under section 2513, if not coming under the assimilating clauses of section 2499, namely:

- (1) Non-metallic mineral substances which may be advanced in condition beyond the crude state, such as refined asphaltum; bitumen; antinolite, ground; talc, ground, etc.
- (2) Musk, crude, but taken from the natural pod.
- (3) Game and poultry.
- (4) Plum-puddings, crackers, bread, biscuit, mince-meat, desiccated, cocoanut, etc. (See synopsis 8533, 6483, etc.)
- (5) Repairs made abroad to United States vessels.
- (6) Old metal stripped from foreign vessels being re-metaled in the United States. (See synopsis 7151.)

PROVISIONS FOR MANUFACTURES FROM MATERIALS—NOT SPECIALLY ENUMERATED OR PROVIDED FOR.

These are of three classes, namely:

First. Manufactures of: Paragraph 101, earthy and mineral substances. Paragraph 105, slate. Paragraph 326, cotton. Paragraph 421, marble.

Second. Manufactures, wholly or in part of: Paragraph 198, metals. Paragraph 354, woolen and worsteds.

Third. Manufactures of, or of which the material is chief value: Paragraph 113, glass. Paragraph 213, wood. Paragraph 305, distilled spirits. Paragraph 333, flax, jute, or hemp, or other vegetable fiber (except cotton). Paragraph 378, silk. Paragraph 381, paper. Paragraph 415, alabaster, amber, asbestos, bladders, coral, catgut, or whip-gut, or worm-gut, jet, paste, spar, or wax. Paragraph 416, bone, chip, cork, or cork-bark, fur, grass, horn, india-rubber, palm-leaf, straw, weeds, or whalebone. Paragraph 417, leather, gutta-percha, vulcanized india-rubber, known as hard rubber, human hair, and papier-mache. Paragraph 418, ivory, vegetable ivory, mother-of-pearl, and shell.

In the first class the bill does not state whether the manufactures are to be "wholly or in part of" the material of which composed, nor whether they are to be the material of "chief value." But section 2499, as found in the bill, provides: "And on articles not enumerated, manufactured of two or more materials, the duty shall be assessed at the highest rate at which the same would be chargeable if composed wholly of the component material thereof of chief value."

Thus, section 2499 serves to place earthy and mineral substances (manufactures of) and manufactures of slate, cotton, and marble, with manufactures of this third class (wood, glass, silk, paper, etc.), when they are the chief value in the non-enumerated manufactured articles.

Paragraphs 101, 105, 326, and 421 should, therefore, have the words, "manufactures of, or of which (the material of the paragraph) is the component material of chief value, not specially enumerated or provided for in this act," etc., in order to be uniform and consistent.

We find, therefore, between the first and third class of non-enumerated manufactures, as here arranged, and section 2499, no conflict; but we do find a conflict between class two (woolen and worsted and metal manufactures wholly or in part of) and section 2499, in this, that an article composed in part of wool, worsted, or metal, is subject to the rates provided in paragraph 198 or 354, as the case might be, while under section 2499 it would be ratable, since there is no exception made, according to chief value of the component material of the article.

This brings us to consider section 2499 in the classification of non-enumerated articles composed of two or more materials in its relation to other provisions in the bill.

Let us take for example a non-enumerated manufactured article composed of two or more materials, namely, of silk, wool, and metal, silk chief value. Paragraphs 78, 354, and 198 equally apply, and under section 2499 we may take the highest rate applicable, if we are to consider these paragraphs as applying to an article which, being composed of "two or more materials," is declared by the same section as dutiable according to *chief value* of the component material thereof. We find, then, that on "articles not enumerated, manufactured of two or more materials, the duty shall be assessed at the highest rate at which the same would be chargeable if composed wholly of the component material thereof of chief value."

This is a special provision for articles not enumerated, manufactured of two or more materials, and though in a general law it is more specific than the provision for manufactures wholly or in part of wool, worsted, and metal, as found in paragraphs 354 and 198, in one sense; in another not.

There should be no conflict as noted between the various provisions of the bill, and hence, in order to avoid this, we have (as before noted in the metal and wool schedules) pointed out a substitute for paragraphs 198 and 354, and we now suggest a substitute for section 2499, which, while it does not materially change anything, leaves the section clear and without any conflicting provision. It must be remembered, however, that this substitute is drawn in harmony with, and to embrace, the substitutes for paragraphs 198 and 354 before presented. If no other change was to be made in either paragraphs 198 and 354 and section 2499, as found in the Senate bill, we would most earnestly suggest that if woolen or worsted or metal manufactures, wholly or in part of, are intended to have precedence over chief value rates, as provided in section 2499, etc., then they be made such exceptions in section 2499. But since such articles as have formerly been enumerated or provided for, namely, toys, saddlery, clocks and parts of, musical instruments, etc., are relegated to the provisions for the manufactures for the materials of which composed, it seems doubtful whether it would be practicable to, in all cases, carry out the rates applicable to manufactures, "wholly or in part of" of wool, worsted, and metal, nor just that it should be so. Let us take a piano, which is in part of metal, wood, and wool, wood chief value, or a top carriage, in part of metal, wood, and wool, metal chief value. In both of these articles wool cloth and felt are a necessary and important part of the article, but not chief value in either case, but highest rate of duty. It would, therefore, be necessary to weigh these articles for the wool-rate, which would result in a duty perhaps several times in excess of the value of the article. Certainly these articles should not be subjected to wool-rates, but under present interpretations of section 2499 and the wool provisions it is certain these would be so classified. A clear interpretation of the present section 2499 is nowhere to be found, but we refer to Department's views of same as found in synopsis 6110. A rule for interpretation of laws in the classification of non-enumerated imported merchandise under all the provisions is needed to secure greater uniformity, and I have presented such rule in the substitute for section 2499 here presented.

Substitute for section 2499.—Each and every non-enumerated imported article, which is similar, either in material, quality, texture, or the use to which it may be adapted to any article enumerated in this act, chargeable with duty, shall be rated for duty at the same rate which is levied on the enumerated article which it most resembles in any of the particulars before mentioned. If any non-enumerated article equally resembles two or more enumerated articles in the particulars before mentioned, on which different rates of duty are chargeable, it shall be rated for duty at the same rate which is levied on the article which it resembles paying the highest rate of duty. When any non-enumerated article which is manufactured of two or more materials does not come within the foregoing assimilating clauses of this section, it shall be assessed duty at the highest rate at which its component material of chief value is chargeable with duty; and the words "component material of chief value," wherever used in this act, shall be held to mean that component material which shall exceed in value any other single component material of the article, and the value of each component material shall be determined by the ascertained value of such material in its condition as found in the article. When two or more rates of duty are applicable to any imported article, it shall, if coming within the second clause of this section, pay the highest rate therein provided for; and when not coming within the second clause of this section it shall pay duty at the highest

rates otherwise applicable. In classifying for duty any non-enumerated article chargeable with duty under any of the provisions of this act, or other sections of law, it shall be the duty of the officer charged with such classification to first ascertain and determine whether the article resembles, in the particulars mentioned in the first clause of this section, an enumerated article, and if it resembles but one enumerated article in such particulars to rate it for duty accordingly; second, whether it equally resembles two or more enumerated articles, in the particulars before mentioned, and to ascertain and determine which one it resembles paying the highest duty, and rate it for duty accordingly; third, if it is found to be composed of two or more materials, and does not come under the assimilating clauses of this section, he shall ascertain and determine which component material is the one, as herein provided, of chief value in the article, and rate it for duty accordingly; fourth, if neither the assimilating clauses of this section nor the clause for articles manufactured from two or more materials is found to apply, and two or more rates of duty are found to be applicable, he shall ascertain and determine which rate is the highest rate, and rate it for duty accordingly; fifth, and if neither clause of this section, nor the provisions of this act, under the several schedules apply, it shall then be his duty to classify the article under section 2513, and rate it for duty accordingly. The commercial designations as used in this act shall be held to mean those commonly known and accepted at the time of the passage of this act; but no fluctuations in trade-names or nomenclature shall be substituted in any manner to work any reduction in the rate or rates of duty to any imported article.

MISCELLANEOUS.

Among the grouped articles which are not enumerated in the Senate bill are musical instruments and carriages. In nearly every instance metal forms an important part in musical instruments, and band instruments are wholly of metal. Inasmuch as this is the case, it is not seen why all musical instruments could not be enumerated, and duty fixed at same rate as manufactures of metal, namely, 45 per cent. ad valorem.

We think it would be advantageous also to place carriages and bicycles, completed, among the enumerated articles, at the metal rate of 45 per cent. ad valorem, since they would usually be so rated, although it might be difficult to determine at times whether wood or metal would be chief value. The 45 per cent. rate, therefore, would be definite as to these.

As all clocks would either come under the metal or glass rate, at 45 per cent. ad valorem, they might, therefore, be enumerated and so rated.

Toys, coach and harness furniture of all kinds, saddlery, etc., and fans, may well be left out of the enumerated articles, and be rated according to the chief value of the materials of which composed, or, if rated specially, at a rate of not less than 45 per cent. for the first two classes and 50 per cent. ad valorem for the fans. If toys should be enumerated, an exception should be made in case of decorated earthenware, woolen, and silk toys, which should not pay a less rate than is now provided in the bill for earthenwares, woolens, and silk.

COLLECTION OF DUTIES ON IMPORTS.

Section 37.—This section provides for the reliquidation of an appeal from the collector's classification, rate, and amount of duties, according to the final decision of the board of general appraisers, unless further appealed to the courts, etc. Is this drawn in specific enough terms to correct the present strained rule of liquidation on classification, rate, and amount, where an appeal from collector's classification is virtually sustained, but by reason of the appellant failing to name the classification and rate of duty which the Department may decide to be applicable, is denied the benefit of his appeal when the rate of duty is decided to be lower than the collector assessed, yet made to pay the increase in duties when it is decided the rate is higher than was assessed, unless his appeal be sustained by the courts? The present law (section 2931) says in an appeal the importer must set forth "distinctly and specifically the grounds of objection thereto," and that "the decision of the Secretary on such appeal shall be final and conclusive, and such merchandise * * * shall be liable to duty accordingly, unless suit shall be brought within ninety days," etc. There is nothing in the present law requiring the importer to name the classification and rate he may hold to be applicable to his goods, but only to set forth distinctly and specifically his objections to the collector's classification, etc., and on such an appeal the Secretary's decision is final and conclusive, etc., and it shall be liable to duty accordingly.

It would seem to be clear that when the Secretary does not sustain the classification and rate put upon the merchandise by the collector that the appeal is sustained, and the law does not seem to require the importer shall pay the rate the collector erroneously put upon such merchandise, when the Secretary decides that such rate

is not applicable; nor does the law seem to contemplate any rate except the one the Secretary may hold to be the correct one—when it shall pay duty accordingly—unless appealed further to the courts, etc.

Section 38.—In this section there is objection made to its provisions by some of the present general appraisers *et al.* that it deprives the appellant of his rights under the seventh amendment to the Constitution of the United States, wherein “in suits at common law, when the value in controversy shall exceed \$20, the right of trial by jury shall be preserved,” etc., and that Article III, section 2, of the Constitution provides that the Supreme Court is to have “appellate jurisdiction both as to law and fact.” This section, in addition to its other provisions, should include one for the final liquidation according to the finding of the courts.

Section 51.—In addition to the “goods, wares, and merchandise which may be in the public stores or bonded warehouses on the day and year this act shall go into effect, etc.” which are to pay the rates under the new law, it would seem but just that all goods, etc., which are at the time arrived and entered, or are in the custody of the proper officers of the United States, on which duties have not been paid, should be charged with the new rates under the act, and not confine the law to such goods as might be in the public stores or bonded warehouses at the time.

Section 2904.—This section reads: “When the duty upon any imports shall be subject to be levied upon the true market value of such imports in the principal markets of the country from whence the importation has been made, or at the port of exportation, the duty shall be estimated and collected upon the value on the day of actual shipment, whenever a bill of lading shall be presented showing the date of shipment, and which shall be certified by a certificate of the United States consul, commercial agent, or other legally authorized deputy.”

According to this the day upon which the value is to be estimated is the day of *actual shipment*, the day upon which the *bill of lading is dated* showing the shipment, etc. The Department rules in synopsis 8354, that the day of actual shipment is the day on which the vessel sails from the foreign port.

An exporter may ship his goods on a certain day, get his bill of lading, present his invoice and bill of lading to the consul for certification, complete his papers, and mail his invoice and bill of lading a day, a week, or a month before the departure of the vessel from the port or place of export; but so far as his transaction is concerned it is completed, and he has no means often of knowing the date of the departure of the vessel from the port, nor has the consul an opportunity to call him again before him, and to make the date of the departure of the vessel containing the goods the date upon which to fix value instead of the day upon which the goods were actually shipped aboard; and values and bill of lading then certified by the consul renders such certificate virtually void, and leaves both the exporter and consul without means of remedy to correct values to correspond with date of sailing of vessel.

Sections 33, 34, etc., of the Senate bill make it the duty of the appraisers to “ascertain, estimate, and appraise the actual market value and wholesale price of the merchandise at the time of the exportation to the United States.”

There is a want of harmony in these several provisions when there should be a certainty and no doubt left to cause confusion. Either the date of actual shipment on which the bill of lading is dated and certified or the day the vessel sails from the foreign port should govern, and for the reasons given we think the date of actual shipment of the goods on board the exporting vessel is the just and proper one upon which values should be based, as that is the day on which the exporter loses control of his goods, and they have passed out of the foreign market and are virtually en route for the United States, as they are in the hands of the transporting vessel, etc.

In this connection there is presented, also, the question of “Last port or place whence exported to the United States,” as found in paragraphs 347 and 348 Wool Schedule of the Senate bill, on which depends the value of wools of the third class. The Department has ruled upon the meaning of this language, as will be found in synopsis 6129.

As there is conflicting or uncertain language in these provisions, the following is suggested as a substitute for section 2904, namely:

Section 2904.—Whenever the duty upon any imports shall be subject to be levied upon the actual market value or wholesale price of such imports, or based upon or regulated in any manner by the value thereof, in the principal markets of the country from whence the importation has been made (or at the port or place of exportation, as the case may be, in wools of the third class), the duty shall be estimated, appraised, and collected upon the value on the day when the actual exportation began by being laden on board of the vessel, car, or other conveyance in which the goods are exported to the United States, and whereof a bill of lading is produced showing the fact and date of shipment, which bill of lading shall be certified in the usual manner by the United States consul, commercial agent, or other legally authorized deputy, and the words “at the time of exportation to the United States,” wherever used in this act, or in any law relating to imports, shall be construed to

mean the day of shipment by being laden on board the exporting vessel, car, or other conveyance, as defined in this section; and the words, "Last port or place whence exported to the United States," as used in this act in estimating the value of wools of the third class, on which value the duty is based, shall be construed to mean the last port or place where the wools are laden on board the vessel, car, or other conveyance in which the goods are exported to the United States, and whereof a bill of lading is produced, certified as prescribed in this section, showing the date and fact of such shipment: *Provided*, That whenever a bill of lading is given for one vessel, car, or other conveyance, and by reason of accident or other unavoidable mishap such imports are transferred to another vessel, car, or conveyance, in which they reach the United States, the date of shipment shall be held to be the date as fixed and certified in the bill of lading issued for the original vessel, car, or other conveyance in which they were intended to be exported.

ADDITIONAL NEEDED CORRECTION IN LAWS.

Section 2910.—This should be corrected to read: Whenever merchandise of the same material or description, but of different values, the assessment of duty on which is based upon or regulated in any manner by the value thereof, or is subject to an ad valorem rate of duty, and not otherwise provided for, is invoiced at an average price, the value of each and every such article of merchandise shall be based and computed upon the value of the highest value of such goods in the invoice and shall pay duty accordingly. (See synopsis 3683 and 9516.)

In preparing the views herein presented, it has been kept in mind that the Department desired only such suggestions as would be of use in the anticipated legislation. In their preparation I have been unassisted, and as the views expressed are my own, and inasmuch as the board of general appraisers has been called upon for their views, where the head of this office will have an opportunity to make known his views, etc., I take the liberty of respectfully submitting the foregoing over my own signature.

Very respectfully,

O. D. MADGE,
Clerk to General Appraiser.

Hon. WILLIAM WINDOM,
Secretary of the Treasury.

From the Collector of Customs at San Francisco.

CUSTOM-HOUSE, SAN FRANCISCO, CAL.,
Collector's Office, September 21, 1889.

SIR: I respectfully acknowledge the receipt of Department letter of July 20, 1889, inclosing Senate amendment to House bill No. 9051, and House bills Nos. 9051 and 8383 of the Fiftieth Congress, and requesting an expression of my views on the topics embraced therein.

First, as to the advantages and disadvantages of the specific, the ad valorem, and the mixed duties, respectively proposed for the several kinds and classes of merchandise designated in the bills, with special reference to the feasibility of their imposition in promoting an orderly and accurate transaction of business;

Second, the probable effect upon importations, and upon the revenue, of the several rates of duty imposed; and

Third, which of the provisions relating to the administration are likely to prove convenient and beneficial, etc.

Premising what I may have to offer with the statement that, owing to the multifarious duties that have devolved upon me since my assumption of the office, I have not been able to find time to give the subject that thought and investigation, that its merits demand, I beg to say in general terms in reply to the first proposition that the general tendency of the proposed legislation seems to be to secure the substitution of specific for ad valorem rates of duty, and I am of opinion that wherever specific rates can be substituted for ad valorem, in a practical manner, such course is advisable. Specific duties not only present the advantage of removing the incentive to fraud by undervaluation, but they tend to the simplification of many vexatious questions in regard to values of non-dutiable cartons and containers, and the amount that importers are entitled to deduct from invoices therefor to arrive at the value per se of the merchandise.

In regard to the feasibility of their imposition in promoting the orderly and accurate transaction of business, I am of opinion that any general adoption of specific or mixed rates of duty as against ad valorem rates, will tend to an increase in the

expense of collection, in order to secure prompt liquidation of entries and expeditious weighing of the merchandise.

House bill 8383, Schedule A, paragraph 86, places a uniform rate on all medicinal preparations, whether proprietary or not.

This seems to be desirable as it tends to simplify existing methods by terminating all controversy in regard to what articles are proprietary. Paragraph 90 substitutes a specific rate on castile soap, in lieu of the existing ad valorem, which appears also to be desirable, and the same opinion applies to the change contemplated by paragraph 19, on hydraulic cements.

The substitution of a purely specific rate of duty on cigars for the mixed rate now in vogue, as contemplated in House bill No. 8383, and Senate amendment 9051, would not, in my opinion, be an improvement in view of the great variance in the value of cigars weighing approximately the same per thousand.

The general tendency of House bill 9051 to substitute purely ad valorem rates of duty for existing mixed rates on various kinds of woollen goods is regarded (aside from any question of reduction of the amount of duties collected) as being undesirable for obvious reasons.

The proposed amendment in Schedule L (bill 8383), silk goods, would tend to complicate the tariff provisions, and is not deemed an improvement on the existing system.

It is suggested that a special provision for albums of all kinds be made, and that they pay the same rate of duty, viz, 25 per cent. ad valorem, as this would simplify the existing system and remove vexatious questions which are constantly arising regarding their proper classification under the present practice of classifying according to material. I regard this change as most desirable, as it would result in securing uniformity of action at the different ports. The change from an ad valorem to a specific rate upon gloves as contemplated in House bill 8383, paragraphs 364, 365, 366, and 367, while it affords the advantage of substituting specific for ad valorem rates appears to unnecessarily complicate the classification thereof.

The above remarks are merely a few suggestions upon what may be deemed some of the salient points embraced in the proposed bills.

In regard to the "probable effect upon importations and the revenue of the proposed rates," I beg to say that the effect is problematical inasmuch as all legislation on the tariff is largely experimental.

The following are some of the provisions relating to the administration which are likely to prove beneficial and convenient:

The amendment proposed in House bill 9051, to section 7 of the act of March 3, 1883, as it materially simplifies the question of coverings and does away with the present lack of uniformity at the various ports in carrying out the existing instructions based upon the decision of the Supreme Court.

The proposed amendment to section 2931, Revised Statutes, regulating the time in which protests and appeals may be filed.

The radical change in the law relating to damage, section 2927, Revised Statutes, contemplated by the bills, meets with my hearty approval, as it not only tends to simplify the present methods, but is calculated as well to protect the honest importer against his unscrupulous rival, and to remove one of the incentives to frauds upon the revenue.

Damage allowance as it now exists is one of the most vexatious problems that customs officers have to deal with; the incentive to fraud is great, and irregularities in the ascertainment of damage so difficult to detect that the present system practically places a premium upon fraud. The amendment to section 2930, Revised Statutes, proposed by section 36 of bill 8383, also meets my approval, as it does away with the existing practice of appeal to merchant appraisers, which proceeding, in most cases, is a farce. Merchant appraisers, as a rule, decide the value on appeal in accordance with what they think it ought to be, or allow themselves to be influenced by the thought of how would they like to be treated were they in the appellant's place. Besides that, since Department decision that the Government must pay the compensation, merchants appeal every case of raise in invoice value, no matter how trivial, and in many instances, even though the local appraisers may be sustained, the cost of the merchant appraisement is more than the additional duties collected.

I am, very respectfully,

TIMOTHY G. PHELPS,
Collector.

Hon. WILLIAM WINDOM,
Secretary of the Treasury.

From the United States Appraisers at San Francisco.

PORT OF SAN FRANCISCO, CAL.,
Appraiser's Office, September 8, 1889.

SIR: Referring to your letter of July 20, 1889, inclosing copies of House bill 9051 with Senate amendment thereto, and House bill 8383 of the Fiftieth Congress, with instructions to give our views upon the topics embraced in said bills: First. "Upon the advantages and disadvantages of the specific, the ad valorem, and the mixed duties proposed for the several kinds of merchandise designated in the bills with special reference to the feasibility of their imposition in promoting the orderly and accurate transaction of business," we have the honor to report that we are in favor of specific rates of duty upon all commodities in which a fixed unit of valuation can be established either by the piece, pound, yard, or gallon, or in which values are not greatly varied by manufacture, or do not fluctuate in a marked degree. Specific duties are easily collected, require less technical knowledge, offer fewer opportunities for evasion, prevent combinations to lower dutiable values and give more certainty to commercial ventures. The abuse of the ad valorem system by foreign manufacturers and importers who force their products at fictitious market values upon the American market at any sacrifice of honor and principle to attain their end, more than offset the objections urged against the inequality of specific duties, or in other words, the prevailing practice of foreign manufacturers of consigning to their agents in this country, and of selling duty-paid merchandise at less value than it can be purchased by resident merchants, and passed through the custom-house in defiance of the efforts of the Department to prevent it, neutralizes any advantage there may be in ad valorem duties. The only remedy would seem to be in the adoption as far as possible of specific rates.

We believe, however, that there is an absolute necessity for the continuance of ad valorem and mixed rates on commodities where great difference exist in quality and value, and in manufactured products in which the component materials fluctuate greatly, as in all textile fabrics and other lines to be hereafter noted.

Theoretically, ad valorem rates of duty are doubtless correct; but their justice and equality is based upon true and uniform values for like products exported from the same countries at or about the same time, so that the duties paid may be equalized between merchants at the same port and those receiving like merchandise at the several ports of entry in the United States. These correct and uniform prices are to be fixed by appraisers who are thousands of miles from each other, and still farther from the place of export or manufacture of the goods and wares which they are required to correctly value. It would be necessary for them to be omnipresent, omniscient, and almost omnipotent to perform with exactitude the duty required of them. This is a further reason why we think specific should be substituted for ad valorem rates wherever it is possible to do so.

The tariff act of 1883 very largely increased the number of specifications under specific rates. It has now been in operation for six years, and none of the evils predicted on account of the inequality of the system have been realized. As far as our experience goes—and it is a result of a close study of specific duties in practical operation—there has been no complaint of its injustice or inequality; on the contrary, it has been satisfactory to administrative officers, importers, and consumers. On the other hand, there has been endless contention between the customs authorities and importers over the classification and valuation of merchandise subject to ad valorem duties.

In the present tariff there are five hundred and ninety specific rates to seven hundred and six ad valorem and seventy-three mixed. We can see no reason why a further increase of the specific rates will not prove as acceptable in future, if it should be extended, as it has been during the past six years under the existing tariff. We believe it should be extended for the further reason that it would advantage and encourage small importers who are now kept back by the fear of complication with the Government over values. This is a most important consideration, for it every day it grows more apparent that the import trade of the country is fast falling into the hands of a few individuals or combinations, which is neither for the best interests of the Government, merchants generally, or the public.

Second. As to "the probable effect upon the revenue and upon importations of the several rates of duty proposed," we do not think there would be any loss of revenue. There would more probably be a gain under specific rates of duty and if that be not desirable it could be avoided by fixing the specific rate where a change was made at less than the ad valorem equivalent. The present tariff act, it is said, had 56 per centum of specific rates of duty to 44 ad valorem, while the old tariff had 54 ad valorem to 46 specific rates. If this computation be correct it shows a notable advance in the direction of specific duties, and the increased revenue collected under the new tariff, after due allowance for the natural enlargement of trade, proves that specific duties are conducive to an increase rather than diminution of revenue.

Exhibit A herewith shows the actual collections at this port for each year since the new tariff went into effect.

Third. "Which of the provisions relating to the administration are likely to prove convenient and otherwise beneficial and which the reverse, with your reasons therefor in detail, in as compact a form as possible." We think the Senate bill upon administration the most practical, and would especially recommend the adoption of sections 2499 and 2508, the former providing for non-enumerated articles and the latter prohibiting the importation of articles of foreign manufacture, marked, branded, or labeled, to represent that such articles were manufactured in the United States.

Section 2509, prohibiting absolutely the importation of prepared opium for smoking, we most heartily approve, and hope that it will become a law.

Section 25, under sub-head "collection of duties," provides that all invoices shall be made out in the currency of the country from which the wares were shipped. In our judgment it should also provide that all invoices should be made out in the English language the nomenclature to be in accordance with the commercial usage and known denominations of trade. This would facilitate the work from the first presentation of the invoice at the entry desk to its final liquidation. It would save time and labor to the appraisers, the naval office, and the collector's department.

Section 30 is a substitute for section 2900, Revised Statutes, and is a most excellent and important provision. It places, pro forma, invoices on the same footing as the certified and its tendency would be to check undervaluation.

Sections 35 to 40, inclusive, are the most beneficial reforms ever suggested in customs administration. It is our deliberate judgment, based upon actual experience, that there is no way of making duties *uniform* except by a system of easy official communication between appraising officers of the several ports. Under the present law if the appraiser, by diligent investigation in the performance of his duty, approximates correct and uniform values, his work may be set aside by merchant appraisers, who, as a rule, settle questions of value from a strictly local, rather than a legal standpoint, sometimes to the prejudice of the Government, and very frequently to the importer. They know little and care little about *uniform* values. It is safe to say that the opinions of merchant appraisers in New York and San Francisco in Boston and New Orleans upon a question submitted would be almost as wide apart as the distance which separates the ports. The provision for such appraisal is apparently fair but wholly fails in practice. It is a complete dissolvent of all the other constituents of the law for determining correct and uniform values.

Sections 37 to 40, inclusive, relating to a system of appeals to the courts in customs cases is one for the law officers of the Government rather than the appraiser, and we express no opinion thereon.

Section 41, providing that coverings of all kinds and sort of shipment of foreign merchandise to place of export shall be included in the dutiable value, is the correct principle. The construction by the courts of section 7 of the act of March 3, 1883, offered an easy opportunity for dishonest importers to lower the dutiable value of their merchandise.

Section 44, upon damage allowance, is a very important and most radical change from the present system. We have learned from experience the great difficulty in protecting the interests of the Government under the law now in force. If it be in the power of language to frame a law that will settle the now undeterminable line between sound and damaged merchandise, we believe this most ingenious provision will settle it. We have endeavored to confine our reply strictly within the limit of the questions asked, and have omitted a number of suggestions where we think an advantageous change could be made from ad valorem to equivalent specific duties, which we will submit in another letter *if desired* by the Department.

In conclusion and in reference to the administration features of the Senate bill, we will state that the American merchant, as an importer, fettered as he is by a sense of duty to his Government and his standard of rectitude, will soon be a reminiscence of the past unless some means can be devised which will compel the foreign manufacturer to pay duty on the actual *open-market* value of his wares either by such deterrent legislation as will prevent undervaluation or by the imposition of specific duties.

NOVEMBER 10, 1889.

In continuation of our report in reply to Department's letter of July 20, inclosing copies of the Senate bill of the last Congress, and the House bill introduced by Mr. Randall revising the present tariff act, we have the honor to submit the following:

SCHEDULE A.—Chemicals.

The bills do not greatly vary in this schedule. The Randall bill is perhaps the most comprehensive and clear. The provision in both bills for "all medicinal prep-

arations," is defective by the addition of the proviso, Senate bill, paragraph 81, "of any of which alcohol is *not* a component part." Alcohol does enter largely into all proprietary preparations, cordials, tonics, decoctions, essences, fluid extracts, etc. With this addition many of these articles though specially named, would have to be relegated to the provision in schedule 4 for compounds containing alcohol. Much trouble has accrued with the corresponding paragraph in the existing tariff, and if possible it should be made clear in this. The specific provision for cement is a very desirable change, and should cover the gross weight in casks. The contention over values of this commodity have been continuous at this port, with a constant tendency to lower prices, less duty, and a foreign manufacturers' monopoly of the market. This deprives the home product of the advantage which would otherwise and should accrue from the imposition of the duty. The specific rate proposed would at once end a constantly recurring controversy over values of cement of the various European brands.

SCHEDULE C.

From the two bills a very comprehensive schedule might be formulated. To enumerate the desirable features of the respective bills would require more detail and space than could be brought within the limit of this communication. The provisions in the Randall bill for an increase of the duty on tin-plate would not, in our opinion, be desirable. Our imports are about 600,000,000 pounds per annum. It is of universal use among people of all classes and conditions, and is the nearest approach to a raw material of any imported manufactured product. It is indispensable for our fisheries, farmers, and fruit growers, and gives in its manufacture for their use employment to American labor. Hence in our opinion any increase in the duty on tin-plate is undesirable.

SCHEDULE D.—*Wood and wooden wares.*

The Senate bill seems to be the clearest in nomenclature or commercial designation. The rates of duty do not materially differ. Paragraph 702, of the Randall bill, wisely discriminates against countries, which may or do levy an export duty on logs, timber, etc.

SCHEDULE E.—*Sugars.*

The Senate bill for the raw and refining grades seems most desirable, and the Randall bill for the refined and other manufactures of sugar. The lower rate for raw sugars would not, in our judgment, affect the importations.

SCHEDULE F.—*Cigars and tobacco.*

The provision of the Senate bill, \$3.50 per pound, would entail upon cigars of a cheap grade a duty of from 100 to 200 per cent., and its effect would be to exclude their importation, which would meet the views of manufacturers of domestic cigars. A cigar worth in Havana \$20 per thousand, weighing from 10 to 12 pounds, would pay under the Senate bill from \$35 to \$42 duty; under the Randall bill, from \$25 to \$30; costing less than \$20; they would pay a much higher equivalent ad valorem rate. A cigar costing in Havana \$100 per thousand, weighing 12 pounds, would pay an equivalent ad valorem duty of 42 per cent. under the Senate bill, and still less as the price in Havana, or at the place of production, increased. A cigar costing \$150 per thousand, 12 pounds weight, would pay an equivalent ad valorem duty of only 28 per cent. The mixed rate under the existing tariff providing a fixed weight and ad valorem duty works the same inequality. As there is no way by which a purely specific rate could be fairly applied, there would seem to be no remedy but a fixed specific and graduated scale, according to value, of ad valorem rates, or a fixed ad valorem rate and graduated scale of specific or weight duty, according to value. In either case the limit of value for the graduated scale might be fixed at, say, \$20, \$40, \$60, \$80, and \$100 or over per thousand for the cigars. The provision for leaf tobacco is very difficult of practical application, under the present tariff. To be properly classified the leaf must be taken as the unit. This necessitates not only the opening of each bale but also of opening a sufficient number of the hands to fix the proportion of leaves paying the higher rate of duty. The importer claims that this is a serious damage to his goods, and for a long time insisted that the hand be taken as the unit for determining the classification. If this was conceded from one-third to one-half the bale would escape the payment of the proper duty thereon. Paragraph 227 of the Senate bill would remove all these difficulties and would settle a question which has caused appraising officers and the Department a great deal of trouble.

SCHEDULE G.

The bills are much alike in this schedule. The most troublesome question in this division with which we have had to deal is "China starch." Either bill would settle it and benefit the home manufacturer of this product. A chance specification, admitting "root flour" free of duty under the present tariff has been, by a tortured construction, used to admit oriental starch free, and has practically excluded our domestic product from the Pacific coast market. If it was made dutiable the Chinese would continue to import it as they did at 2½ cents per pound duty prior to the construction of the law which admitted it free of duty.

SCHEDULE H.—*Wines and liquors.*

The two bills vary but little; either would settle the vexed question of the classification of so-called "fruit juices," which importers insist upon entering at one-half the duty on still wine, when it in fact contains twice the volume and weight of alcohol per gallon, under an innocent provision in the tariff for "fruits preserved in their own juices and fruit juices."

SCHEDULE I.—*Cotton manufactures.*

The provisions of the Randall bill are, in our opinion, preferable in this schedule. It seems less complicated and better adapted for practical application. The Senate bill places cotton laces, embroideries, lace window curtains, etc., in the flax and hemp schedules. The effect of this change will be to reduce this class of cotton manufactures much below the various rates on cotton cloth.

SCHEDULE J.

The Randall bill is the most desirable, especially as it establishes specific rates on jute bags and bagging. Under the existing tariff act, which provides an ad valorem duty on this class of goods, there has been continued contentions at this port over values and a persistent attempt on the part of certain importers to control the bag market by undervaluation, which the enactment of specific rates will prevent. For the past year the open market value of grain sacks 32 by 36 inches, 12-ounce weight, was at Calcutta 12 rupees per hundred up to March 1 of this year and 13 rupees from March to July, equal to \$3.84 for the lower rate and \$4.18 for the higher per hundred in American money. The first importations were invoiced at about 10 rupees, \$3.20, per hundred. They were raised by the importers before entry to 11 rupees and 4 annas, equal to \$3.58 per hundred, and by the appraisers to 12 rupees, less packing charges, equal to \$3.75 per hundred, a total raise of \$6.25 per bale of 1,000 bags and a raise of \$18,000 on an average cargo of 3,000 bales, involving an additional duty of \$7,200 in round numbers. Each cargo arriving was raised in about the same proportion by the importers and appraisers, the dutiable value of the later arrivals being fixed at the higher rate. This condition was brought about by a combination of importers and Calcutta manufacturers, the latter agreeing with the combination to supply them at a fixed rate, while the price to all others should be a much higher figure, which was the open market price at which they were quoted in the current market reports. The appraisers succeeded, but it was through much tribulation, in compelling them to pay the duty on the price which they themselves established and which was in fact the market price to all but themselves. The only remedy for this would seem to be in the enacting of specific rates of duty per pound on jute bags of all descriptions. A bale of 1,000 grain sacks, 12-ounce weight, 32 by 36 in size, weighs about 700 pounds. The average price one year with another is 10 rupees a hundred, or \$32 American money per bale. Under the present tariff, 40 per cent. ad valorem, the duty would be \$12.80 per bale; its equivalent specific rate would be 1½ cents per pound. If desirable to reduce the duty, 1 cent per pound would be sufficient. The specific system in this line would be entirely practical, as the price increases with size and weight, sugar ore-bags and wool sacks would pay a proportionately higher duty than the lighter grain or bran sacks. The purchase of sacks is a very burdensome tax on the Pacific coast farmer, and they need all the relief which can be given them, for at last they must advance or secure to the importer at least \$2,000,000 annually for sacks before they have harvested or can tell what their crops may be.

SCHEDULE K.—*Wool and its manufactures.*

The Randall bill seems the better schedule, notably in respect to the classification of dress goods. It would, in our opinion, be advisable to have a lower limit of value, say not exceeding 10 cents a square yard, at say 4 cents a square yard and 25 per cent.

ad valorem, in view of the fact that no discrimination is made between goods of mixed material and "all wool goods," and that large importations are made, costing under 5 pence sterling per lineal yard of mixed cotton and wool or worsted; then the provision over, 10 cents and not exceeding 18 cents would appropriately follow. The grouping of all mixed and straight wool or worsted goods will greatly favor the practical work of the appraisers. It would also, in our opinion, be advisable to make a further grading of mixed silk and wool goods covered by, say, over 30 cents and not over 60 cents a square yard, 10 cents and 25 per cent.; costing over 60 cents, 20 cents per square yard and 35 per cent. This would more closely equalize a purely ad valorem duty on dress goods generally wholly or in part of wool or worsted. The description should cover composed wholly or in part of wool or worsted in the various paragraphs, or a separate paragraph should recite that, for the purposes of the act, the terms wool and worsted should be deemed synonymous. The remaining provisions of the bill covering clothing, carpets, etc., do not differ materially from the present tariff. Rugs, of sheep or goat skins, should be included in the last paragraph, setting the question whether sheep or goat skins are free for tariff purposes.

SCHEDULE L.—*Silk manufactures.*

The provision for silk goods in the piece and silk ribbons would, in our opinion, lead to much conflict over classification, and we do not consider that it would be wise to introduce into the tariff so complicated a provision.

SCHEDULE M.—*Paper, books, etc.*

Both bills present favorable features in making manufactures of paper not otherwise provided for 25 per cent., and also in providing specific rates for printing paper and wood pulp. The rate upon the latter article should be upon the weight as landed, thus avoiding complications over the dry weight; to cover this the rate might be slightly lowered.

This schedule should provide for photographic, autographic, and scrap albums, at 30 or 35 per cent., which would settle one of the most difficult questions with which the appraisers have to deal under the existing law.

SCHEDULE N.—*Sundries.*

The bills are very similar in description and rates of duty. The Randall bill, in our judgment, is preferable in some particulars. Coke should pay a specific duty of \$1 per ton, equivalent to 25 per cent. ad valorem.

The specific rate for gloves is favorable to the proper reduction of the revenue and should become a law. The rate for jewelry in the Senate bill should prevail and should include ornaments of metal, horn, ivory, or other material combined with precious stones or imitations thereof, or of glass or plate.

In conclusion, we think all the changes from ad valorem to specific rates favorable to a closer and easier collection of the revenue, and that it would be wise to extend the system wherever it can be practically applied.

We have the honor to be, sir, your obedient servants,

R. A. THOMPSON,
CHARLES M. LEAVY,
United States Appraisers.

Hon. WILLIAM WINDOM,
Secretary of the Treasury.

EXHIBIT A.

Total collections of duty at the port of San Francisco for each fiscal year since the adoption of the tariff act of March 3, 1883.

1885.....	\$6,610,580.25	1888.....	\$8,962,411.41
1886.....	5,870,377.90	1889.....	9,662,626.01
1887.....	6,692,749.63		

From the Collector of Customs at Philadelphia.

CUSTOM-HOUSE, PHILADELPHIA, PA.,

Collector's Office, September 30, 1889.

SIR: I have the honor to acknowledge receipt of Department letter (A. K. T.) of 20th of July last, transmitting three bills, viz: Senate amendment to House bill No. 9051 and House bills Nos. 9051 and 8383 of the Fiftieth Congress, which for convenience' sake I will refer to in the course of this report as the Senate, the Mills, and the Randall bills, with request for an expression of my views on the subject-matter therein contained.

The greater reforms and corrections intended to be secured by the Senate committee in the bill reported by Senator Allison as a substitute for House bill No. 9051 of the last Congress are clearly apparent. These provisions have been brought to the attention of the best representatives of each of the great industries in Philadelphia, and the more important points have been carefully gone over with some of them. In most cases the expressions of opinion have been decidedly favorable for the speedy enactment of a similar measure.

In many cases also it is thought that some extension of protection to new industries and new products would be appropriate to this opportunity and would be readily accepted as amendments. There has been considerable progress in many sections of the country during the year elapsing since the Senate bill was framed—new mines and new metallurgic works have been established, and more proofs are offered, especially in the South and West, of the universal benefits of the protective policy.

The greatest industries here are those in iron and steel, in textile fabrics, in sugar refining, in chemical products, in paper and manufactures of paper, etc. In each case the Senate bill effects great reforms and makes the tariff what it was intended to be.

Very heavy losses, it is understood, have been caused here by the mistaken interpretation of the tariff act of March 3, 1883, as to woolen and worsted fabrics, and the decisive correction afforded by this bill will be a great relief. There is no considerable interest that demands free wool; the manufacturers of every class of woolen fabrics—carpets equally with other fabrics—are, I understand, satisfied with the provisions of said bill, as they have been with the rates heretofore levied on wool. The public were misled on this point recently, and it may be said that it was the firm attitude of the wool people here that suppressed the attempt to mislead the late association meeting at Boston.

The present duties on sugar are estimated at \$60,000,000 yearly, more than one-fourth of the entire revenue from customs. Of this amount nearly \$12,500,000 were collected at this port during the last fiscal year. There is no tax imposed by the law on imported merchandise that is collected with less friction than that on sugar, or one that inflicts less burden on the consumer from its even distribution among all classes of the people. The refiners would gladly welcome the reduction proposed in the Senate bill. It would enrich the two or three refiners at this port \$6,000,000 a year, while the reduction would be of doubtful benefit to the consumer, as its advantage would not probably go beyond the refiner. The Senate had its own good reasons for reducing the duty on sugar one-half, but it may not have entered into its calculation that the result of the legislation, if it became law, would be of no benefit to the public. Some cautions are expressed as to the practicability of meeting the probable imposition of an export tax in Cuba by restoring the former rates as this bill provides (Senate bill, paragraph 221). It would scarcely be practicable to fix the time and conditions of such restoration without disturbing the course of trade, the difference in rates being so great. The burden would fall upon our own citizens who themselves really handle all these sugars from the plantation to the refinery. If sugar is now too highly protected, and must, for obvious reasons, be reduced, a smaller reduction, say 25 per cent. of the present rates, is suggested by competent judges, who cite the present low price of refined sugar as likely to be maintained, even after any reduction of duties, and who call my attention to the fact that the Senate report was prepared at a time when the German sugar trust had forced sugar to the highest figures.

If the duty on sugar is reduced, as proposed in the Senate bill, the cost of collection will be increased considerably, since the same customs force must be employed to handle sugar at whatever rate of duty imposed. The Senate bill puts on the free-list molasses testing not above 56 degrees by the polariscope. I inclose a pamphlet entitled "Molasses in the Sugar Schedule," from which it appears that molasses importers desire that molasses, when under 56 degrees polarization, shall pay a duty of 2 cents per gallon.

It would be of great advantage to the collection of the revenue and the administration of the law if something less complex could be devised as a substitute for the silk schedule in the Senate bill. It is the opinion of life-long dealers in silk fabrics

and who are among the best advocates of a protective tariff, that this schedule is impracticable in many respects, particularly in the fact that the compound rates proposed have too many divisions; that much loss of time would ensue in the analysis of silks as they are now made, and that the weight of ribbons can not, it is said, be ascertained, owing to the condition in which they are put upon the market. The proposed rates are considered to be equivalent to 100 per cent. ad valorem as compared with rates now intended to be 50 per cent., but which are really only about 30 to 35 per cent., because of undervaluations. It is suggested that rates averaging \$1.50 per pound, with 25 per cent. ad valorem, would enforce the importation of better fabrics and would help the silk manufacturers of America very much. Such rates would be equal to 55 per cent. on an average. The practical difficulties which would be encountered in attempting to enforce provisions such as those proposed in the Senate bill are worthy a careful inquiry. The force of examiners at this port can not now pass silk invoices fast enough, but if the Senate schedule were adopted, it would then take as much time to pass one invoice as it does to pass ten under the present rates. The residuary clause of this schedule (paragraph 378) provides 50 per cent. ad valorem for all manufactures of silk not otherwise enumerated or provided for. From this it is inferred that the Senate did not desire to exceed that rate on any description of silk, but that they *did* want that rate *collected* beyond question.

It is not necessary, I presume, that I should discuss the provisions of the Mills bill, formulated as they are upon grounds antagonistic to the principles of protection and inimical to the interests of American manufacturers and producers. Neither, in my opinion, does the Randall bill call for any special mention for, with the exception of the sugar schedule and some changes of minor importance, it is the counterpart of the Senate bill and is fully protective in its character.

With certain exceptions herein mentioned, the Senate bill is entirely a practical one. It imposes specific duties wherever it is found possible or expedient to do so. It classifies numerous articles which for lack of enumeration were disposed of by the residuary clauses of the present tariff, a disposition prolific of much litigation. It simplifies many paragraphs regarding which some doubt has hitherto been felt as to their meaning, and it is, in my opinion, the embodiment of that true revision and equalization of the tariff for which the American people, the press, and the platform have longed and labored all these years.

The detail of notes accompanying this report will show several features deemed worthy the attention of Congress, and as there will be no necessity to waive any point of importance or of essential value in order to secure the enactment of a revised law, it is respectfully urged that the Department and the proper committees look into such measures of protection as will build up new industries and help to formulate such a statute as will need no further changes for many years to come. The following amendments to the Senate bill and comments in connection therewith are respectfully submitted:

TITLE XXXIII.

Section 2502.—The words "or included" should be added so as to make the enacting clause read: "There shall be levied, collected, and paid upon all articles imported from foreign countries, and mentioned *or included* in the schedules herein contained," etc.

Paragraph 35.—On general principles it would be advisable to avoid the ad valorem rates proposed for gelatine, glue, and isinglass or fish-glue above 7 cents per pound and not above 30 cents and for the same above 30 cents per pound. There appears to be no good reason why a specific rate can not be provided for these articles when over 7 cents per pound as well as when under that price. Whenever a line of demarkation is drawn as to value the inducement to undervalue is very great.

Paragraph 34.—Extract of sumac and extracts of hemlock and other barks used for dyeing or tanning. The change from 20 per cent. ad valorem to 1 cent per pound appears to be advantageous. In the fiscal year ending June 30, 1888, there were 2,600,324 pounds of these articles imported which at 20 per cent. produced a revenue of \$18,535.60. At 1 cent per pound the revenue is increased and its collection simplified.

Paragraph 225.—Glucose, or grape sugar. The importation of this article in 1888 was 1,863,598 pounds, and at 20 per cent. on a value of \$38,260 yielded a duty of \$7,652. At a duty of three-fourths of a cent per pound the duty on a like quantity would be \$13,376. The change from ad valorem to specific is a good one not only for easy collection but for its benefit to the revenue.

Paragraph 37.—The rates provided for indigo extracts and carmined from ad valorem to specific are to be commended. The revenue from extracts will be increased while that derived from carmined will probably remain at the present figures.

Paragraph 82.—It is presumed that oil of bay-leaves now dutiable at \$2.50 per pound will come under this paragraph at 25 per cent. ad valorem since it is not else-

where provided for. There were 111 pounds of this oil imported in 1888, paying a duty of \$277.50. If no interests suffer it is advisable that oil of bay-leaves shall be treated as an essential oil. While I am in favor of specific duties where practicable, I think it simplifies matters by grouping as many articles as possible under one leading designation and one rate of duty, even if such rate is based upon values.

Paragraphs 10, 11, and 12.—Ammonias are bought and invoiced by weight. It is a wise provision, therefore, to change from ad valorem to specific, as the Senate bill proposes.

Paragraph 19.—Roman, Portland, and other hydraulic cement in barrels, sacks, or other packages, from 20 per cent. ad valorem to 8 cents per 100 pounds. This cement is generally bought, sold, and invoiced by weight, and the change proposed is a proper one. No cement comes in bulk, and the provision for such at 7 cents per 100 pounds appears unnecessary. "All other cement 20 per cent." is supposed to refer to dentist's cement and other cements of like character, and a specific rate in such cases is not feasible.

Paragraph 20.—Chalk. The proposition to impose a duty of 1 cent per pound on prepared, precipitated, and French chalk will make it easy of collection. Such merchandise is generally invoiced by weight. There are no statistics as to the quantity of chalk imported in the year 1888, but the value of the importations is given at \$15,749 and the duty, at 20 per cent., as \$3,149.80. If like results can be obtained by imposing a specific duty of one cent per pound, or more if necessary, on all other chalk preparations not specially enumerated or provided for (all invoiced by weight), it would be advantageous to the revenue and its collection if such a measure were adopted instead of the ad valorem rate proposed in this bill.

Paragraph 91.—Sulphate of soda or salt cake. This is bought and sold by weight, and the Senate bill proposes a rate of 20 per cent. ad valorem, the same rate provided in the present tariff. I think it should pay a specific duty. In 1888 there were 11,279,507 pounds imported, upon which a duty of \$3,124 was collected. The Raudall bill provides a duty for this article of one-fourth of 1 cent per pound. This rate would provide an ample revenue and be easily collected.

Paragraph 24.—Collodion, in finished or partly finished articles, 40 cents per pound and 25 per cent. ad valorem. If the compound or mixed rate could be dispensed with in this case and an equivalent ad valorem rate, say 35 per cent., adopted it would be more practical. As it is, the articles must be taken out and weighed, or the weight estimated if any other material forms a component part, before the duty can be determined.

Paragraph 13.—Amylic alcohol or fusil oil. The bill provides 10 per cent. ad valorem. This article ought to have a specific rate and the Randall bill imposes such at 20 cents per pound. From the nature of the article and the uses to which it is applied it is believed that 20 cents per pound is not too high.

Paragraph 108.—It is recommended that the provision in tariff index 133 for filled bottles shall remain as it is, viz, 30 per cent. ad valorem, in addition to the duty on the contents. The provision in the Senate bill that if the contents are not subject to an ad valorem duty or to rate of duty based on the value, or are free of duty, such bottles, vials, or other vessels shall pay, in addition to the duty, if any, on their contents, the rates of duty prescribed in paragraph 107, viz, 1 cent per pound or $1\frac{1}{2}$ cents per pound, as the case may be. This would be impracticable, as to arrive at the weight of the bottles the contents must be emptied and the corks and labels would be destroyed. While it is entirely practicable to collect a specific rate on empty bottles, it is the reverse to collect a specific duty on the weight of bottles that are filled.

Paragraph 109.—The provision for making one rate of duty 45 per cent. ad valorem on small mirrors with or without frames is specially commended. Under the present tariff very little duty is collected on such mirrors at 4 cents per square foot, and it was and is an operation of much difficulty to separate the value of the glass from the frame and give each its appropriate assessment of duty.

Paragraph 160.—Antimony, as regulus or metal, three fourths cent per pound. Paragraph 453, antimony ore, crude sulphide of, free.

I am advised that some capitalists, whose headquarters are in this city, own a large tract in Arkansas, covering in all some ninety so-called mines of antimony; that they are at present working only one of these mines, from which they are taking out but 1 ton of crude sulphide ore per day, yielding nearly 60 per cent. of regulus, and that should the duty be placed at a figure that would allow them to compete with the foreign metal they would start the entire plant and work it to its full capacity. They claim that the duty should be 3 cents per pound on the regulus and 35 per cent. ad valorem on the ore. This is an industry that should be encouraged, and the claim made for an increased duty on the metal and to take the ore from the free list is respectfully recommended to the favorable consideration of the Department. Of the regulus or metal there were imported in 1888, 2,400,003 pounds, valued at \$204,213, which, at

10 per cent., yielded a revenue of \$20,421.30. Of the antimony ore 125,907 pounds were imported during the same fiscal year.

In regard to the duty on saws of all descriptions, saw-plates, files, blanks, rasps, and floats of all kinds, Mr. Hamilton Disston, president of the Keystone Saw, Tool, Steel, and File Works, writes me as follows:

"The present unfavorable condition of several branches of the saw business is not brought about by the action of the tariff at all, but by the very close competition between home manufacturers. At one time there were many cross-cut saws and hand-saws imported into this country, but on the adoption of protective tariff policy many manufacturers sprung up, and in their efforts to obtain business they have brought the price on cross-cut saws so low that there is very little, if any, profit. The result of this tariff action should prove conclusively that it is the correct system for the spread of manufacturing interests. While it is probable that a reduction could be made without serious consequences to our line of goods, we would recommend that they be maintained, since as now existing they do not act unfavorably."

It is observed that aluminium, now in the free list, does not appear in the free list of the Senate bill. Unless it is specially enumerated in the metal schedule of a future bill it would, it is supposed, be liable to a duty of 45 per cent. under the residuary clause (paragraph 198).

The following memorandum on aluminium and its production in the United States is offered by Mr. Lorin Blodgett:

"Great interest is now felt in the production of the metal aluminium in consequence of an increasing demand for it in metallic alloys and for other uses. While the sources of this metal are most abundant, since its oxides and compounds form the most abundant earths, it is still very difficult to reduce it to the metallic state. Under the urgency of the present demand for it the first duty is to give a fair protection to any persons attempting its manufacture.

"During the past five years a few pounds only have been imported, at an average cost of nearly \$10 per pound, as follows:

1885-'86, 464 pounds; value.....	\$5, 298
1886-'87, 790 pounds; value.....	9, 289
1887-'88, 1,771 pounds; value.....	16, 734

"It is lower in price in 1889, but the statements as to the price and quality are quite variable, and it is difficult to decide whether the pure metal is much lower in price or not. It is clear, however, that the production of pure aluminium at moderate prices would extend its use very much, and it is claimed by the one most successful producer, Col. William Fishmuth, that with larger works he can take the pure kaoline and make it profitable at a price as low as \$1.20 per pound.

"There should be a duty on its importation. A moderate duty of 25 per cent. would not only encourage the builders of reducing works, but would cheapen it for industrial uses very promptly. For the three years above quoted consumers have paid more than \$11 per pound for the average of a thousand pounds of this metal annually imported, at which cost it could not be expected that consumption would increase rapidly. Its chief value so far is reported to be as an alloy with copper, making aluminium bronze, yet as an alloy with iron, using very small proportions only, is said to produce very superior castings.

"Aluminium is the lightest of the metals, its specific gravity being 2.58 only. It is almost as lustrous as silver, and can not be tarnished, as silver is, by contact with sulphurets. It is strikingly resistant, and adds to the tenacity and resistant power of any metal with which it is alloyed.

"A schedule of its present uses is given by Sir Henry Roscoe, an English authority, in a recent communication to the Royal Institution of London, as follows: 'Telescope tubes, marine glasses, eye-glasses, and sextants, especially on account of its lightness; fine wire for making lace embroidery; leaf in the place of silver leaf; saber sheaths, sword handles; statuettes and works of art, jewelry and delicate physical apparatus, culinary utensils, harness fittings; metallic parts of soldiers' uniforms; dental and surgical apparatus, reflectors, photographic instruments, aeronautical and engineers supplies.'

"Alloys with copper are said to be extremely malleable and ductile; can be wrought either hot or cold; are easily cast and engraved, the higher grades having an elasticity exceeding that of steel. They do not lose this in remelting, and when alloyed at 10 per cent. of the aluminium the cast metal has a tensile strength of between 70,000 and 80,000 pounds to the square inch. Alloys with iron and steel can be made in any proportion with the best effects, and experiments are now being conducted to test the full capacity of such alloys.

"It is expected that the full development of these uses for metallic alloys will bring out a sufficient production of aluminium to constitute an important industry. The ores, as they may be called, are found in the kaoline beds in the best form, although the Greenland kryolite yields it readily. The sources of kryolite are as yet confined

to the Greenland formations, which are not open to the general use. *Bauxite*, a mineralization composed of the kryolite of alumina with iron, is largely used in the south of France, and exported to this country from Cette, on the Mediterranean, west of Marseilles. The imports during the fiscal year ending June 30, 1889, at Philadelphia alone, were 12,721,946 pounds (value \$25,350), of which quantity the two leading works manufacturing alum and alum salts at Philadelphia received the greater share. It is also known as aluminous terra alba; not properly so designated, however, since for some years, at least, various forms of carbonate and sulphate of lime were called *terra alba*. The term has no positive definition, and should not be used in this connection.

"None of the methods of producing aluminium recently reported in the scientific journals can be relied on to produce it economically, or in any considerable quantity. The one most successful maker prefers to avoid publicity as to his method of treating the several materials, and claims to produce it profitably at the present price of \$7 to \$9 per pound, according to the form in which it is put up, some being in sheets or wire of very fine quality and other portions furnished in ingots."

Paragraph 154.—It is recommended that a specific rate be provided for stereotype plates. There is, I am informed, a well-grounded suspicion that such plates are undervalued to a considerable extent. The Senate bill provides for 25 per cent. ad valorem, the same rate as now assessed.

Paragraph 233.—Cattle more than one year old \$5 per head. This provision as to age will give endless trouble, at the frontier custom-houses particularly. It would be better, I think, to make all cattle, irrespective of age, dutiable at the rate referred to.

Paragraph 238.—The number of pounds per bushel of rye and barley might be included in this paragraph.

Paragraph 255.—Grapes 1 cent per pound. The specific rate in this case should partake somewhat of the arrangement for oranges in packages. Grapes come in small barrels, and to ascertain the tare it would be necessary to empty them and so injure the fruit. If possible, it would be better, for administrative purposes, to have a package rate for grapes.

Schedule K is a great improvement on the present one. It wipes out all ambiguities, and particularly draws the line between woollens and worsteds. It is framed in a clear and comprehensive manner, and will simplify appraisements and collections of duty on wool and woolen fabrics.

Paragraphs 331 and 383.—Provide the same rate (25 per cent.) for paper and manufactures of paper. This is a good provision. It has caused much trouble under the present tariff to define where paper (25 per cent.) ends and manufactures of paper (15 per cent.) begin.

Section 24.—This section is identical with the act of February 23, 1887 (synopsis 8105). Under the provisions of this act, and the subsequent interpretations made by the Department (synopsis 8110 and 8811), the collector can not refuse to allow any persons holding an indorsed bill of lading to make entry, even though he may have knowledge that the person presenting himself has no interest in the merchandise. Brokers' clerks and employes often make entries in their own names by presenting bills of lading indorsed by their principals, and it is becoming the rule that the real owner, or the party to whom the goods are invoiced, is kept in the background. The law says the goods "shall be deemed the property of the person to whom consigned, and that the holder of a bill of lading properly indorsed shall be deemed the consignee." Hence, under the law the goods are the property of or owned by the consignee by indorsement, and consequently the parties referred to—brokers, clerks, etc.—do not hesitate to take the owner's oath.

This state of things exists not only where bills of lading are made to order, but is just as prevalent in cases where a consignee is named, because all bills of lading contain the words "or assigns," and the Department, in its decision of December 2, 1886, based upon an opinion of the Solicitor of the Treasury (synopsis 7890), ruled that the terms "to order" and "or assigns" are equivalent, and that the holder by indorsement on a bill of lading drawn in either form might be considered the consignee. If there is any advantage to be derived from having the real owner or importer make entry for his importations, the law should be so worded as to limit these assignments and prescribe the qualifications of the party to make entry. All assignments of the bill of lading should cease with the party who can swear that he is the owner of the goods (which fact should be embodied in the oath), or that he is the bona fide importer, where the ownership is abroad. This would prevent the making of entries by irresponsible parties. The terms owner, consignee, and agent should be clearly defined in the law and regulations, and it seems to me that in view of the oaths prescribed in section 28 of this bill they should be defined as follows:

The owner should in all cases be able to swear that he is the owner of the goods. Entry by consignee should be allowed only when the ownership is aboard, and the goods are consigned for sale; and an agent should be a party authorized by power of

attorney and allowed to make entry only in the name of his principal by giving bond for the production of the proper oath. By these three classifications all possible contingencies would be met, except in the case of express or forwarding agents, and it would be well to make a special provision of law governing importations of that class. As the law now stands we are often confronted with the absurdity of an owner and the consignee for the same goods, the consignee swearing that the goods which he enters as consignee are owned by some party or parties in the very port at which he enters them.

Section 25.—The provision in the section for invoices to be made out in the currency actually paid for the goods is to be commended. This would obviate the requirements of giving bond, as now, when the invoices are not made out in the country from whence the goods are shipped.

Section 27.—The tendency of this section will be to reduce the number of entries made without invoice.

Section 28.—The following addition is suggested to the owner's oath: After the word merchandise in the third line the words "owned by me," so as to make the oath read: "I, ———, do solemnly and truly declare that the entry now delivered by me to the collector of ———, contains a just and true account of all the goods, wares, and merchandise owned by me, imported in the ———, whereof," etc.

Section 30.—The importance of requiring the owner to swear in section 28 that he is the owner of the goods exemplified by the provisions of the section which allows no addition to be made on entry to the invoice value of any imported merchandise obtained otherwise than by actual purchase. This section is most thorough and complete, and is much needed to defeat the machinations of agents of foreign houses to whom goods are consigned on commission. As a measure to protect the revenue from undervaluation, it leaves nothing to be desired. The word "invoice" on second last line might be omitted, so that the sentence shall read, "The duty shall not, however, be assessed upon an amount less than the entered value."

Section 41.—This section re-imposes duty on charges. If it is intended that duty shall be paid on charges for commissions, as it is supposed the section does, I think it would be advisable to include the word "commissions," so as to read, "And all other costs, commissions, charges, and expenses incident," etc.

On the question of the advantages and disadvantages of the specific, the ad valorem, and the mixed duties, I have to remark that specific duties would unquestionably prove the most satisfactory to the Government and the upright importer; they would reduce the cost of collection, and in the end remove much of the friction now existing between the collectors and importers, the great advantage being that whether levied on weight, measure, or volume, the test of correctness would be absolutely within the control of the appraiser, who could, without the importer's assistance, weigh, measure, or gauge the commodities, and thus without difficulty secure the legal duties. The objection most conspicuous against the adoption of specific rates is the difficulty of applying them to woven fabrics and costly manufactures of metal or other materials, but the difficulties in that direction, although great, are not insurmountable, since we may well suppose that the manufacturers even of the finest fabrics estimate value on the basis of the material used in their fabrication, and, by careful calculation, reach their commercial or market value.

Ad valorem duties appeal at once to the common-sense view of exacting duties and collecting revenue, appearing so just and impartial as to require but little examination to gain the approval of most men, especially where a protective tariff is indispensable. The duties follow the rise or fall of values so closely and sympathetically as to appear to leave nothing more to be desired on the score of equality and justice. This view, however, must be quickly abandoned in the face of practical tests which develop fraud and undervaluation, dishonest methods of concealing the quality of materials used in manufactures, the employment of bribes, in some instances, to corrupt public officers, to which may be added, what is perhaps the greatest objection of all, the tendency to place the control of the most valuable imports in the hands of foreign manufacturers, having agents in this country to whom they consign the products of their factories at the cost of production, or perhaps less, a method which has been carried to such an extent as to force large numbers of honest importers in our chief commercial cities out of the importing business and compel them to buy their goods from said agents, who are enabled by the ad valorem system to sell the goods, duty paid, here at far lower prices than the honest importer could buy them at the foreign point of manufacture. It is therefore evident that the ad valorem rate, in such instances, while appearing to be most just and equitable in protecting home manufactures; is, practically, the one best adapted to their destruction. On some articles, however, it seems to be difficult to discover any method of dispensing with the ad valorem rate, since by no other means could a proper duty, proportionate to the value, be assessed upon fine works of art, such as sculpture, fine paintings, and the like. Its greatest objection is that the appraiser is compelled to rely in great measure upon the word of the importer for value, as it is not possible for the consul

at point of shipment to know whether values are correct or not, and the Government is believed to have no means of punishing perjury on the part of the foreign manufacturer.

In the combination of specific and ad valorem duties lies one of the most prolific sources of trouble to the Government and the importer. This combination seems to be the cause of innumerable contests in the courts, entailing delay and expense, with frequently, heavy loss to importers and much annoyance to the Department. The mixed rate, therefore, does not in my opinion possess any advantage that could not be obtained under either the specific or ad valorem system alone.

Many, if not all, of the difficulties now presented in the collection of duties might be remedied by careful enumeration, and the Senate seems to have had this object in view and addressed itself to the task with much deliberation and care. Once enumerated in the statute, merchandise now the subject of frequent contests at law would be removed from the doubtful lists, and such non-enumerated articles as may be imported from time to time should find their proper places in the residuary clauses after agreement to that effect has been reached by the principal appraising officers of customs. For want of time, and owing to lack of response to several communications I had addressed to various manufacturing interests, I am unable to make this report as complete on some points as I desired. I shall, however, avail myself of a supplementary report to convey to the Department such further remarks as may be deemed pertinent to the issues presented by these several tariff measures.

I am, sir, very respectfully,

THOS. V. COOPER,
Collector.

HON. WILLIAM WINDOM,
Secretary of the Treasury.

From the United States Appraiser at Philadelphia.

PORT OF PHILADELPHIA, PA.,
Appraiser's Office, October 26, 1889.

SIR: In reply to your communication of the 20th of July last, inclosing Senate amendment to House bill No. 9051, and House bills Nos. 9051 and 8383 of the Fiftieth Congress, and asking that you should be put in possession of my views upon certain topics embraced in those bills, I have the honor to say:

Under existing circumstances a wise tariff law could not be framed without embracing in it the three rates of duty—ad valorem, specific, and mixed. Nevertheless, in theory, the ad valorem rate is the correct one, and in practice it will be found to work out better results in more instances than would the specific rate. It is true that the ad valorem rate is more easily evaded than the specific, and under the former, through undervaluations, differences in the judgments of the appraising officers of the several ports as to proper values and classifications of merchandise, the Government loses large revenues, home manufacturers are made to suffer, and many importers obtain advantages not secured by others; but grave as these evils are, they are not so serious as those which would follow should the specific rate only be applied to all dutiable subjects.

The specific duty may be safely levied where an equitable relation can be established between the weight or measure and the worth of merchandise, but where this relation can not be fixed I would respectfully suggest that the ad valorem or the mixed rate be applied, as the specific duty would work inequitable and oppressive results; particularly so if it were applied to wools and their products, products of silk, cotton, and paper, manufactures of metal, glass, earthen and china ware, and goods composed of several materials. In these, and in some other classes that might be named, the varieties of goods are so numerous and the cost of production so varied that unless the duty were placed so high as to prohibit their importation the less valuable merchandise would be overtaxed while the more valuable would escape its proper share of the burden of taxation.

Doubtless there are a few cases where it would be possible to fix specific duties, fair when levied, but liable to become in a short time too great or too little, in consequence of changes in cost of production. In such cases an ad valorem or mixed duty should be levied.

As to the compound or mixed duty, I am of opinion it should be levied on the products of wool and silk and on these only. Its use here is that the specific part of the rate serves to prevent the duty from falling so low as to admit the unobstructed flow of such merchandise into the country when, from the foreign markets being overstocked, or other causes, there has been a large decline in prices abroad.

I do not understand it to be within the scope of your inquiry that I should name the particular rate of duty proper to be placed on each dutiable article named in the several bills. If it is, I beg to say my views in this regard will be found correctly expressed, except in a single instance, in the Senate bill. The exception is in the rate on wools, where I would recommend an ad valorem instead of a specific duty.

Of the three bills submitted for consideration, my judgment strongly favors the enactment of the Senate bill. It will more amply protect home industries against foreign competition than does the existing law, or either of the House bills, and its administrative features will conduce to a more orderly, accurate, and uniform collection of customs revenues than can be had at present, or could be secured under the House bills.

Section 30 of the Senate bill, which provides penalties for undervaluation, is an important amendment to the present law, and if enacted it will materially aid in lessening evasions and frauds now practiced.

One of the chief difficulties of administering the customs laws is the appraisal of goods consigned by merchants or manufacturers abroad to their agents on this side of the water. In some instances it has been found that consignments have been made by the merchant to himself, other names being used to conceal the facts. It has also been ascertained that merchandise bought in different countries of Europe has been invoiced from one place, the station of the agent, and the invoice has been sworn to before an American consul, the prices purporting to be those of the place where the goods were collected. That such wares were the products of district other than the one where proof was made before the consul was evident upon examination and might have been readily ascertained. Instead, therefore, of the consul's supervision or supposed scrutiny of the regularity of the transaction being of assistance to the appraiser, it is at times a serious drawback, as it tends to throw him off his guard. In fact, if prices were correctly entered on the invoice produced to the consul, who, being upon the ground, has ample means, it is supposed, to ascertain the correctness of them, the duties of the appraiser would be greatly simplified. However, as the difficulties exist, there being no certain way under present law to obviate them, it is gratifying to find in section 31 a provision which seems to fit the case and if fairly and uniformly carried out promises to remove many, if not all of them. If the consul shall investigate the circumstances there required to be set forth, and be able from his own knowledge to pass upon the truth of them, refusing to recognize any invoice of which he may have suspicion, he will materially help to remove a source of unending anxiety to the appraiser and to break up a vicious system which threatens ruin to legitimate importation.

The most perplexing duty of the appraiser now arises from the various intricate questions under section 7 of the existing statute. Since the Oberteuffer decision was announced the Department has been called upon to decide more appeals which relate to coverings than upon any other branch of classification. It seems to be utterly impossible to arrive at any satisfactory principle or uniform rule which may be applied to the multivarious cases which arise. No conception could have existed in the minds of the authors of the section, either of the confusion into which it would throw the service, or of the enormous losses which consumers would sustain by the duties being added to the price of articles held afterwards to be free, they not being admitted to a division of the refunds which have followed successful litigation against the Government. The Senate bill abolishes the section and at one stroke simplifies the duties of appraising officers, upon whom classification practically if not theoretically devolves, and relieves consumers from paying duties which are afterwards refunded to the importer and his agent.

Few duties of the appraiser's office are more unsatisfactory or difficult than estimating the amount or percentage of loss on merchandise sustained on the voyage of importation. No man, however qualified, is able to determine it with certainty, or to exclude altogether from consideration in many cases commercial damage. For example, what is the injury to a painting by a master, resulting from a scratch or a rent in the canvass, or the breaking of a finger of a fine piece of statuary? So much discretion is necessarily left to the examining officers that it is not strange that in times past the good faith by which such damage has been estimated has more than once been under suspicion. The Senate bill has wisely, in my judgement, provided that such allowance shall not hereafter be made. It may seem a little hard on importers to refuse the partial refund, or more properly, perhaps, reduction, of duties as heretofore conceded to them, but permitting duties to be lowered on the judgment of any officer, however wisely or honestly exercised, is a practice of doubtful propriety, which may well be discontinued. Importers could, if they do not already, fully insure their goods against all the mishaps of ocean transportation, including duties on such as may be damaged.

If interrogated on the subject, I believe every appraising officer in the country would heartily commend the provisions in the Senate bill concerning the appointment of general appraisers of merchandise and the offices to be performed by them.

The board of general appraisers on duty at the port of New York, in addition to providing a place for samples of merchandise re-appraised, should be required wherever it is practicable, to promptly forward samples, with the prices fixed on re-appraisement, if former prices are changed, to the appraisers at the principal ports.

A system, better than any that has heretofore existed, for obtaining information in foreign countries of market values of dutiable merchandise, is greatly needed. This requirement would be largely met if the consular service were placed under the direction of the Secretary of the Treasury, but, as this is not likely to be effected, I would respectfully urge that there be established in Europe a bureau or board for customs information, composed of a chief and from ten to fifteen deputies, charged with obtaining information of values of merchandise imported into this country and furnishing it to our customs officials. Such a bureau, directed by a chief of undoubted integrity and good organizing and supervising ability, and having among its deputies several experts in the most important lines of merchandise, would render so valuable service that, if the administrative features of the Senate bill were made a part of the tariff law, I believe little else would remain to be done, through legislation, to prevent evasions and secure a full, fair, and uniform collection of customs duties.

I fear I may not have answered your letter as fully as was expected of me. If so, my excuse is, I have held the appraisership but a few months, and during this time I have been so employed in applying the present tariff laws to the current business of the office, that I have not had an opportunity of studying the questions submitted by you for my views as fully as the importance of the subject demanded.

I have the honor, sir, to be, with great respect, your most humble servant,

J. GRANVILLE LEACH,
Appraiser.

Hon. WILLIAM WINDOM,
Secretary of the Treasury.

From the Collector of Customs at Chicago.

CUSTOM-HOUSE, CHICAGO, ILL.,
Collector's Office, September 18, 1889.

SIR: I have the honor to acknowledge receipt of your letter of July 20, 1889, inclosing copies of Senate amendment to House bill No. 9051 and House bills No. 9051 and 8383, of the Fiftieth Congress, in which you ask my views upon the following topics embraced in these bills:

First. The advantages and disadvantages of the specific, the ad valorem, and the mixed duties, respectively, proposed for the several kinds and classes of merchandise designated in the bills, with special reference to the feasibility of their imposition in promoting the orderly transaction of business.

Second. The probable effect upon importation and upon the revenue of the several rates of duty proposed.

Third. Which of the provisions relating to the administration are likely to prove convenient and otherwise beneficial, and which the reverse.

In reply I would respectfully say that I have given these topics careful consideration, but find time too limited to enter into an exhaustive discussion of the same, and must therefore necessarily confine my reply to a limited space.

In reference to Topic No. 1, I would unhesitatingly say that so far as it is possible mixed duties should be avoided, as this form is liable to the serious objection of vagueness and uncertainty in application, and tends to embarrass rather than simplify the methods of imposing duties.

I regard specific duties as being preferable to ad valorem duties in all cases where values do not too widely differ; as, in my judgment, the direct effect of specific duties is not only much more simple and direct, but also largely tends to prevent undervaluation.

Topic No. 2 presents questions which are difficult to answer in distinct terms, unless I had more time in which to make a thoroughly exhaustive examination. It to a considerable extent enters into the realm of the speculative, and it seems as if the tests of actual experience alone could determine the facts.

While it is thus difficult to form and clearly state an opinion as to the effect of the various rates of duty proposed in these several bills, it yet seems certain that any considerable increase in the rate of duty must tend to restricting importations, and consequent loss of revenue, excepting, however, in classes of merchandise which are not produced in quantities sufficient in this country to meet the wants of our people.

I have carefully read a copy of the report submitted by Appraiser Hoyne, of this port, on the subject of duty proposed; and concur with his suggestions and recommendations as to schedules C, D, I, J, K, L, M, and N.

Topic No. 3.—As to section No. 17, Senate bill, I would respectfully suggest that the declaration when filed should not be permitted to be received and attested by a "notary public," but be subject to being filed before the collector or his deputy or deputies only; as, in my opinion, the effect of permitting such declaration to be certified by a notary public would tend to irregularities and inaccuracies, increasing and also widening the door to the influence of the class denominated customs brokers.

In reference to the form of declaration or oath, I would say that the fact that each of the three bills named prescribes exactly the same form, leads me to conclude that it is perhaps the best that can be framed; but it must be admitted that if it could be abbreviated to any considerable extent, the result would be more likelihood of the contents being read, and the obligations assumed by the importer or his agent being more fully appreciated.

Section 19, Senate bill, has one provision which I feel disposed to question, and that is the declaring an invoice "presumptively fraudulent" if the appraised value shall exceed the declared value more than 20 per cent., as, within the scope of my experience, many cases have arisen where the "presumption of fraud" was totally lacking, although the appraised value exceeded the declared value as stated, and consequently this rule would seem not only inexpedient, but also unnecessarily harsh.

I most heartily concur in the substitute for section 7 of the act of 1833, making the coverings dutiable, as the direct effect of this would be to remove questions which are more or less embarrassing under the practice now obtaining, and would at the same time add but little in the direction of increasing the revenue.

I also heartily approve of the substitute proposed in these several bills for section 2927, Revised Statutes, believing that much abuse has heretofore crept into practice at some ports, in the way of allowing for damages on imported merchandise, and I think the substitute a most wholesome one. The removing of this practice of allowing damages would have the direct effect of placing all importers on the common level in this respect.

Section 20, Senate bill, contains provisions which, in my estimation, tend in the right direction, and it is to be regretted that the form of consignments to agents or "partners" doing business at many of our ports can not be yet more directly dealt with. It is a notorious fact that undervaluations on the largest scale are being practiced under this disguise.

Section 24, Senate bill, provides for the appointment of nine general appraisers. This, in my opinion, is a most desirable provision. There are but few of the larger ports thus provided for, and this form of a "higher court" of appraisers is much needed throughout the entire country. I have had frequent cause to regret that the services of such an officer could not be had in this port, this being especially the case when the prejudices for or against a fellow merchant's interests were plainly apparent on the part of the merchant appraisers, notwithstanding the sanctity of the oath administered.

It is not infrequent that importers decline to submit to the ordeal of having their invoices subjected to the investigation of merchant appraisers, most of whom are naturally selected from the ranks of fellow merchants and competitors.

Very respectfully,

ANTHONY F. SEEBERGER,
Collector.

Hon. WILLIAM WINDOM,
Secretary of the Treasury.

From the United States appraiser at Chicago.

PORT OF CHICAGO, ILL.,
Appraiser's Office, August 24, 1889.

SIR: In reply to yours of July 20, inclosing copies of Senate, Mills, and Randall bills, and requesting my opinion concerning the advantages and disadvantages of the several rates of duty respectively proposed for the several kinds and classes of merchandise designated in the bills, I have the honor to submit the following:

Before going into the subject in detail, which I will do a little later on, I would like to say concerning the second question submitted, "the probable effect upon importations and upon the revenue of the several rates of duty proposed," that any answer made to this question is to a very large degree speculative. I will venture to say, however (leaving out of consideration the question of wool placed upon the free list in the Mills' bill), that there would be, in my judgment, but little difference between the bills in their effect upon the revenue. The Mills bill reduces the rate upon many materials entering into American manufactures, and the Senate bill advances

the rate upon many articles of foreign manufacture (also produced here); the tendency, therefore, would be in either case to restrict importations of the manufactured articles concerned, and, in consequence thereof, the revenue would be decreased.

Then again the Mills bill provides for a reduction of rates upon the manufactured articles mentioned in Schedule I and a much larger reduction in Schedule J, the effect of which would be to increase importations of the articles mentioned in these schedules, and therefore, in my opinion, the duty collected would not be far from the amount which would be collected under the Senate bill, which provides for an advance of rates upon the same articles. For the importations of such articles would be decreased and, in the same proportion, the revenue therefrom diminished.

The restoration of duty upon coverings, charges, etc., provided for in the bills submitted, which by the way, is a most excellent and needed provision, would act to increase the revenue to a small extent. It is impossible to form an accurate opinion as to the effect the various sections of the submitted bills would have upon the revenue.

Speaking generally as to the advantages and disadvantages of the several rates of duty proposed, I wish it were practicable to establish a specific rate for all classes of merchandise imported, for it is a rate easily administered and the only rate, in my opinion, which would effectually prevent undervaluations. It is certainly advisable in all cases where qualities and values do not too widely differ, in which case the ad valorem is a much fairer and just rate of duty. I can see no necessity for mixed rates of duty; they are hard to administer and, in many cases, unjust. In my own practice have the same price and quality of goods paid two different rates of duty under the mixed rates in the woolen schedule. They could, therefore, in my judgment, be most properly excluded.

In the administration of the law imposing customs duties upon any class or character of merchandise it is essential that, first, the law imposing such duties shall be clear and explicit in statement, and, second, as brief as may be compatible with the necessities of clearness. The following comparison of the various schedules, as they appear in the bills submitted and the present law, is given with these two principles in view, showing how, in my opinion, the wording of the present law and the three bills should be modified, so that it might be more accurately and correctly administered to the satisfaction both of the importers and the Government.

SCHEDULE A.—*Chemical products.*

In T. I. new Nos. 1, 3, and 6 are articles of the same general character (glue, gelatine, and isinglass), between some forms of which it is often difficult to distinguish. (*Vide* report of conference of appraisers, July 9, 1888.) In the Randall bill these articles are provided for at an ad valorem rate, and this is far preferable to the rate proposed by the Senate bill, inasmuch as the latter in assessing duty would make two forms of one article, alike in character, manufacture, and properties, but differing a trifle in value, pay two rates of duty, causing more or less controversy between customs officials and importers as to exactness of net weight and values.

A rate of duty dependent for application upon the cost per pound, yard, meter, or any unit of weight or measure, will always bring about some differences between the parties interested, which it is difficult to settle to the complete satisfaction of either, as will be shown both from the above and from various other clauses in the following, and it is therefore, in my opinion, best to avoid them wherever possible, in order that the administration of duty may be made accurate and leave no room in the minds of importers to doubt the justness of Department decisions.

T. I. new Nos. 21 and 22, glucose and indigo respectively. Both the Senate and the Randall bills advocate the assessment of a specific duty; this is certainly more practicable than the assessment of an ad valorem rate as prescribed in the present law, inasmuch as it is difficult to ascertain the exact market value of goods of this character.

Bay rum oil, and bay rum essence, provided for in T. I. No. 25, are two widely different articles and are more properly provided for in the general sections of the Senate bill, Nos. 80 and 82.

It is better to have in every clause articles mentioned which are of the same general character or are akin in some of their properties, so that there can be but one interpretation possible.

All chemical salts and compounds specially provided for in the various sections of the act of 1883, Senate bill, section 82, should, in my opinion, be subject to an ad valorem rate duty, either by special enumeration or a general clause, and each provision should be worded so as to include all forms and degrees of purity of the salt or compound mentioned, in order that no question may arise as to whether an exceptionally pure salt is dutiable under the special provision for this salt or under the general provision for chemical salts. As for example, there is a difference between what is commercially known as carb. of potash and that which is chemically pure. The latter, of course, is vastly more costly, and were there no question as to the rate,

would pay a proportionately larger amount of duty under the ad valorem rate. Section 2499, however, provides that where two or more rates are applicable, the higher shall govern, so that there is a reasonable doubt, under which clause this salt might be properly dutiable. Therefore an ad valorem rate on all chemical salts would equalize the amount of duty paid thereon. This is more especially true of those salts and compounds which are provided for under the present law at specific rates. The Randall bill covering the goods mentioned in T. I. new No. 88, is far clearer and therefore preferable to either the present tariff or the Senate bill, inasmuch as it states explicitly the kind of bone char referred to.

The proposed provisions for olive oil in the Senate and Randall bills are not such as could be easily or accurately applied in the assessment of duty thereon, for it would be practically impossible to fix upon a satisfactory line between a table oil and one used for other purposes, as it is well known that different people have varying opinions as to the fitness of certain oil for table uses, and therefore this might, and probably would, lead to different practices at the various ports.

The wording in the Senate bill covering the articles in T. I. new No. 94 is better than the present act, as it clearly and explicitly defines what is intended to be included in its provisions, with the exceptions, first, that the word "medicinal" might well be substituted for "aromatic" before "seeds," as it is difficult to draw a line between aromatic and garden seeds; and, second, the word "grasses" should be inserted, inasmuch as many of the articles therein provided for are of the same general character, and it is clearly evident that it was the intention to provide for all articles in this category.

T. I. new No. 95 and the Mills bill on "non-dutiable crude minerals" are clearer and therefore preferable to the provisions in the Senate and Randall bills on similar subjects.

T. I. new No. 98 provides for clay manufactured, and as all manufactures of clay not otherwise provided for would naturally be earthenware, covered by Schedule B, it would perhaps be better if the word "manufactured" were eliminated from this clause.

The provisions in the Senate bill for proprietary preparations are superior to the one in the act of 1883, for by dividing them into two classes, alcoholic and non-alcoholic, and placing them in separate sections it avoids the importing of alcohol for some of its compounds under the cover of proprietary preparations. The adding of the word "medicinal" before proprietary preparations further improves it by removing all doubt as to the sort of proprietary articles intended to be covered.

T. I. new No. 100 is changed to advantage in the Senate bill by adding the words "and other toilet waters," thereby avoiding all uncertainty as to the proper classification of toilet waters containing a large percentage of alcohol.

Under T. I. new No. 101. Do distilled spirits and alcohol containing 94 per cent. of anhydrous alcohol come within the purview of Schedule H, No. 303, Senate bill?

The wording in T. I. new No. 103, and Senate bill No. 7 is better than in the Randall bill, inasmuch as the latter provides for alcohol at the rate of \$2 per *proof* gallon, giving rise to serious controversies and to a manifest absurdity, in that while the above rate is a high one, the same section provides for alcoholic compound at 35 per cent. ad valorem, an infinitely lower rate, and would, therefore, allow the importation of an alcoholic compound, and by some process removing the substance contained in the alcohol, leave it practically pure, as for example alcohol purposely mixed with a small amount of sulphuric acid would make a compound and would be properly dutiable at the rate of 35 per cent. After importation the addition of carbonate of soda would liberate carbonic acid gas, and precipitate sulphate of soda, which is absolutely insoluble in alcohol, and, therefore, the latter would be left pure; thus the importer would have his alcohol pure at a small cost and very low rate of duty.

The provision in the Senate bill, section 8, for alizarine is incomplete, as it does not cover alizarine containing more than 50 per cent. of castor oil. Section 12, Randall bill, is clearer, because it makes no mention of the quantity of castor oil to be contained.

The insertion of the word "gold-size" in the Senate bill, section 98, and Randall bill, No. 104, so that it would read "including gold-size, so called gold-size, Japan, etc.," would make it clearer and less liable to misconception.

SCHEDULE B.—Glass and glassware.

The change from an ad valorem to a specific rate (by weight) of duty on bottles filled with free goods or those paying specific rates, as contemplated in the Senate and Randall bills, is one which would make the practical application extremely difficult and unsatisfactory, as it would occasion the emptying and weighing of a large number of bottles in each shipment, owing to the wide differences in weight of bottles of the

same size, and would be a hardship to importers by detracting from the salable value of their goods, and destroying almost totally the value of ales, beer, etc.

The Senate bill, No. 109, makes a decided improvement by adding the mirrors mentioned in this section, as it avoids the necessity of measuring the glass in the smaller mirrors, which may be of an infinite number of sizes and shapes, and also the division of the relative values of the glass and frames, always more or less inaccurate and unsatisfactory. This would, of course, greatly increase the amount of duty on the better class of smaller mirrors.

The specific enumeration of lenses of glass and pebbles is a further advantageous change, as it relieves the uncertainty attached to the present law.

Section 116, Senate bill. There seems to be an ambiguity in the wording of sections 116 and 109, Senate bill, and there would be various constructions possible under them, and therefore a modification of one or both would be desirable. If it is intended that section 116 should modify 109 the latter then should have the words "except as provided for in section 116" inserted; if not, section 116 should except the mirrors covered by 109.

Section 117, Senate bill, makes clear the classification of sheet glass, which has been frosted, beveled, enameled, and sanded, by specially enumerating the same.

SCHEDULE C.—Metals.

The explicit forbidding of deduction for moisture in the weight of the ore covered by T. I., new No. 144, seems to be wise, in that it cuts off all possibility of contention between importers and customs officials, and leaves the ascertainment of the actual weight where it properly belongs, to the official weighers, and renders, therefore, the administration of the law much simpler and certain.

Section 140 of the Senate bill is desirable, as it mentions specifically a certain article, viz, "wire nails," and facilitates the assessment of duty thereon by briefly stating the manner in which the proper rate is to be ascertained.

An improvement could be made in the clauses covering "files" and "screws," by the addition of a general provision governing the manner in which they should be measured. The Department has decided that only that part of the file which is cut should be measured for the purpose of classification, and it is a matter of fact that a file commercially known, bought, and sold as a 4-inch file will vary from one-sixteenth to one-eighth of an inch in the length of the cutting, and it is practically impossible to measure each file in a case containing four or five hundred dozens, and then it would not be just that two files of the same cost and of necessity sold here at the same price should pay two different rates of duty, as is the case under the present act. This could be avoided by a measurement from tip to tip or some other equally general provision.

Senate bill, sections 160 and 163, and Randall bill, sections 123 and 126, are preferable to the present act (T. I., new Nos. 195, 196), because they provide for a specific instead of an ad valorem rate. This is more practicable, as it is extremely difficult to ascertain the exact market value of either article mentioned therein.

T. I., new Nos. 197 and 207; Senate bill, 171, 173; Randall bill, 179. The last is by far the briefest and clearest of the three clauses, and therefore less liable to misconstruction. The administration of the law as proposed in the Senate bill would be difficult, because complicated, and it would, under certain conditions, be a hardship on the importer, for the same goods bought in different markets or at different times might deviate sufficiently in price to bring the classification above or below the dividing lines proposed in the Senate bill, thus not only making the same goods pay different rates of duty, but giving rise to undervaluations sufficient to admit goods at the lower of the two rates applicable under this clause.

The Senate bill, in enumerating the different articles similar to the present provision for cutlery, makes no general provision for cutlery, and fails to enumerate all the forms existing at present in this class of goods, which would naturally fall in the same clause, as for instance pruning-knives, fleams, or those which may hereafter be invented and known to commerce as cutlery. The same may be said of the provision in the Senate bill, section 181, covering guns and pistols, proposing, as it does, the division into classes of the various articles for the purpose of classifications. A straight ad valorem rate would have the same effect on account of the difference in the cost of the various articles mentioned. The rate contemplated in the Senate bill would undoubtedly increase the revenue.

The clause in the Senate and Randall bills covering needles is a good one, inasmuch as it specifically enumerates "tape-needles" and "bodkins," concerning which there have been differences of opinion as to classification under the present tariff.

The provisions in T. I., new No. 203, Senate bill 187, for pens, metallic, is not sufficiently clear, inasmuch as the Department has held that nothing but writing pens are included therein, and that drawing and music pens were dutiable under T. I., new No. 216, as manufactures of metal. If it is the intention to exclude these latter from

this clause, it would seem advisable to limit the scope of it by prefixing the word "writing," so that it would read "writing pens, metallic;" on the other hand, if it is thought best to include them, it would be better to have the clause read something like the following: "Pens, metallic, of any description or by whatever name known." In this way no doubt could exist in any mind as to what was properly covered by this section.

T. I. new, No. 209, Senate bill 189. The Senate and Randall bills relieve all doubt as to the proper classification of hair-pins, safety, hat, bouuet, shawl, and belt pins, all of which, from the fact that they are not specifically mentioned in the present law, have at various times been the subject of conflicting Department decisions.

The omission from the Senate bill of any specific provision for britannia, plated or gilt ware, is commendable, inasmuch as it throws all articles of this kind under the general clause No. 198, and because it is extremely difficult to determine without accurate tests whether or not an article is in reality britannia ware, or whether another is plated or simply washed with gold, silver, or other metal; it thereby makes the assessment of the proper rate of duty much simpler and more accurate.

SCHEDULE D.—*Wood and wooden ware.*

In T. I., new No. 230, appears the provision for "house furniture, finished," but no limit is put upon the material from which the furniture is to be made, except the inference drawn from the title of the whole schedule, and in consequence it has been held that metal bedsteads are dutiable under this section. The Senate and Randall bills are so worded as to limit the kind of goods to be covered, viz: "Cabinet ware and house furniture of *wood*," making it at once clear and certain as to what is intended to be provided for, and thereby bringing the assessment of duty thereunder to a more perfect state of accuracy. The adoption of the Senate provision would not materially change this schedule. The adoption of the Mills provision would, however, certainly reduce the revenue considerably.

SCHEDULE E.—*Sugar.*

So far as this schedule is concerned I am unable to give an intelligent opinion as to the respective merits of the bills submitted, for the reason that at this port we have received no importations of sugar. It is apparent, however, that the adoption of the Senate bill would have the effect of largely decreasing the revenue.

SCHEDULE F.—*Cigars and tobacco.*

T. I., new No. 245; Senate bill, No. 226. The discontinuance of a mixed rate of duty on cigars, etc., provided for in the Senate and Randall bills, and establishing in lieu thereof a specific rate of duty is to my mind better, because it will facilitate the administration of the law and prevent undervaluations. A further change is provided for in this schedule by the Senate bill for the assessment of duty upon leaf and wrapper tobacco. The law as it now stands, drawing the dividing line between leaf tobacco suitable for wrappers and that not suitable for wrappers, is cumbersome and impracticable. On the one hand, to be able to assess the duty on leaf tobacco properly and in accordance with the law, the entire bale would have to be opened, examined, and weighed, thus partially destroying the leaves, and making the entire package unfit for wrappers; on the other hand, a leaf suitable for wrappers, of the right texture, requisite size and fineness, weighing less than one one-hundredth pound, is dutiable at the rate of 75 cents per pound, if not stemmed, and an exact counterpart of this leaf in texture and fineness, but again as large and therefore twice as valuable for wrapper purposes, would of course weigh over one one-hundredth pound, and would therefore only pay 35 cents per pound. This, of course, is an absurdity and effectually destroys the evident intention of this schedule. Under the Senate bill all leaf tobacco imported would pay the higher rate of duty, as all bales of leaf tobacco imported contain at least a small proportion of leaves suitable for wrappers.

There is no provision in the Senate bill for scrap tobacco, but were section 216 of the Randall bill inserted in this schedule it would add much to the completeness and scope thereof.

The adoption of the Senate substitute would without a doubt act to increase the revenue. It is, however, clearer in statement, and under it the rate of duty could be accurately and properly assessed.

SCHEDULE G.—*Provisions.*

The specific rate of duty could be applied to advantage in this whole schedule for the reason stated heretofore. A much simpler arrangement, it seems to me, could be made of the articles covered by these clauses; as, for example, the fish sections could

well be condensed into two, or at the most three, clauses, adding greatly to the proper assessment of duty thereon.

The sections in the Senate and Randall bills (T. I., new No. 301, fruit juices) are most excellent provisions, relieving, as they do, all ground for contention as to how much alcohol is necessary for the preservation of the juice and all doubt as to the rate of duty applicable in every case.

SCHEDULE H.—*Wines and liquors.*

In this, as in the preceding schedule, a specific rate would seem to be most advisable and appropriate. The wording of the Senate and Randall bills for wines in bottles and jugs is one which makes clearer and better the proper classification of the containers of wines and liquors, and leaves no room for dissatisfaction or argument. The question as to the dutiable character of jugs containing these goods has been frequently raised.

SCHEDULE I.—*Cotton and cotton goods.*

An ad valorem rate on all cottons, including both the thread and cloth, would be preferable to the rates now imposed, the one based on the cost per pound and the other on the condition (unbleached, bleached, or colored), number of threads to the square inch, and the cost per yard; first, because it would and could be more accurately assessed, for in the case of the thread it is practically impossible to get the exact net weight of the goods, owing to the extremely small packages and the numerous strings, wrappers, etc.; and second, in the case of the cloth it often leads to results widely different from those contemplated by the law, in that two pieces of cloth of the same texture and quality are subjected to two rates of duty by one being just over and the other just under the dividing line between the lower and higher rates. In general, provisions of this character lead to trifling undervaluations, made to meet the requirements of the law, the detection of which is difficult and often impossible. The wording and rates proposed in the Mills bill seem better than any of the others to conform to the view expressed above.

T. I., new No. 322 and 323 on hose, underwear, etc., of cotton, are not very clearly and explicitly expressed and, in my opinion, one ad valorem rate of duty would be sufficient to cover both, inasmuch as the assessment of duty would be regulated thereon by the difference in value.

The provision in the present law for cotton laces, embroideries, handkerchiefs, etc., is clear and the rate of duty can be easily and accurately assessed, except that the word "hemmed" before "handkerchiefs" might better be eliminated, inasmuch as some cotton handkerchiefs are not hemmed and would therefore have to come within the scope of some other clause. It would seem more consistent and aid much in the correct and proper administration of the law, if each clause could be so worded as to cover all forms of the article or articles mentioned.

SCHEDULE J.—*Hemp, jute, and flax goods.*

The provisions in the Randall bill covering flax, jute, etc., seems to me to be especially good, for, by reducing the number of clauses, this schedule becomes at once clearer and therefore more satisfactory; as for example, in the present law we have two clauses providing explicitly for manufactures of flax n. o. p. at two different rates of duty, and naturally from such a wording controversies are bound to arise. The Randall bill might be modified to advantage, first, by leaving the clause for flax, jute, and hemp yarns as provided for in the present tariff; second, by wording the clause covering bags and bagging as it is in the Mills bill; and, third, by so arranging the provisions of the section for seine and gilling twine to cover partially completed seines and all manufactures of seine and gilling twine.

SCHEDULE K.—*Wool and woolsens.*

In this schedule the administration of the law would be much simplified by a straight ad valorem duty, as proposed in the Mills bill. The combining of the clauses covering clothing ready made and wearing apparel of every description, with the provision for cloaks, dolmans, etc., as it appears in the Randall bill, is a great improvement upon the present act. The schedule, in my opinion, could be further improved and made more compact by condensing into one clause sections 354, 355, 356, and 357 of the Senate bill and 358 and 359 of the same bill into another. The Mills bill covering the same articles could also be reduced without changing the intent of the makers. Simplicity and as few sections as possible, in my opinion, should be the aim in preparing a tariff act.

The rate of duty provided for in the Senate and Randall bills is much higher than the present one, but the adoption of either of the above-mentioned bills would un-

doubtedly decrease importations, and therefore the revenue would not be materially increased except so far as the higher rate relates to wools of classes No. 1, No. 2, and No. 3, upon which an increased rate means an increase in revenue. The adoption of the Mills bill for this schedule would largely reduce the revenue because of the placing of wools upon the free-list.

SCHEDULE L.—*Silk and silk goods.*

An ad valorem rate of duty upon the articles covered by this section is far preferable. The adoption of either the Senate or the Randall provisions for this schedule would lead to confusion, and they would be hard to administer with accuracy, from the fact that but few appraisers, comparatively speaking, have chemists employed in their offices, the determining of the percentage of weight of silk in the piece would be guess work upon the part of the officer at the smaller ports, and either the Government or importer would suffer in consequence. It seems to me that this schedule could be covered by three sections and do justice to the Government and importer alike. Senate bill, sections 372, 373, and 378, could be, in my opinion, made to suffice for this schedule. The adoption of any of the bills submitted would not materially change the revenue.

SCHEDULE M.—*Books, papers, etc.*

The ad valorem rate for the schedule is certainly recognized as the most appropriate for the class of articles mentioned therein and was evidently so considered by the makers of all three bills; with but three exceptions the Senate bill so provides.

In my judgment the provisions made in this schedule in the Senate bill are most excellent and free from all ambiguity. Section 392 in this bill clears beyond all question the proper classifications of all surface-coated papers, and photograph, autograph, and scrap-albums, which have been under the present act the subject of much discussion and doubt, and in consequence anything but uniformity of classifications now exists at the different ports.

If all the schedules were as carefully drawn, compactly expressed, and as clearly defined as this one appears in the Senate bill, there would be but few customs cases brought before the United States courts. The adoption of the Senate bill only would increase the revenue in a small way.

SCHEDULE N.—*Sundries.*

So far as this schedule is concerned the Senate bill appears to be the most concise and less liable to misconstruction than either of the other two bills. Section 402 of the Senate bill might be simplified by making a straight ad valorem rate of duty for gloves of kid or leather.

The composition of the hat material clause provided for in the Randall bill, section 350, is particularly plain and can be easily administered, and therefore might be added to this schedule in the Senate bill, thereby making it more complete.

THE FREE-LIST.

The provisions in the Senate and Randall bills for animals, under this heading, to my mind is a great improvement in consequence of the elimination of paragraph 641A of the present act, "Animals specially imported for breeding purposes." The substitute proposed would undoubtedly save the Government many hundreds of dollars, because under the provisions above mentioned in the Senate and Randall bills no evasions of the law could possibly occur, and undoubtedly under the present act many animals imported for other than breeding purposes have been under false affidavits admitted free of duty.

The substitute for paragraph 815, T. I., provided for in the Mills bill is, in my opinion more clear and definite in its character than either of the other two bills submitted or the present act. Its adoption would probably increase the revenue to a small extent.

GENERAL PROVISIONS.

Section 2499.—The substitute in the three bills submitted for section 2499 is much clearer and a decided improvement upon the present act. The following sentence in the substitute, "The value of each component material of the article shall be determined by the ascertained value of such material in its condition as found in the article," relieves the ambiguity of the present section under which has existed a much mooted question, namely, when should the value of a component material be ascertained, in its raw state, partially manufactured state, or the value of the material after it had entered the article of manufacture?

The adoption of the proposed substitute apparently would not affect the revenue, but would aid materially in securing uniformity in classification.

Coverings and damages.—The substitute proposed in the bills submitted for section 7 of the act of 1883, making coverings dutiable, and the substitute also proposed in the same bills for section 2927, Revised Statutes, doing away with allowances for damage to merchandise imported, are in my opinion excellent provisions. So far as to their effect upon the revenue is concerned, they would not materially increase, but their passage would have a wholesome effect upon irresponsible importers attempting the reduction of the dutiable value of merchandise by deducting excessive charges for coverings; also in preventing the large shipments now made of damaged fruits, and other articles upon which large damage allowances are claimed and in many cases allowed. Allowing no damage would place all importers upon the same basis, and would therefore be a much more equitable plan than the present act, under which importers have received upon the same shipment varying rates of damage when entered at different ports.

Consignments.—Section 31 of the Senate bill is a provision greatly needed. I wish that it might be made stronger in some way so as to entirely prevent consignments. For it is a fact that under the present act the dry goods merchants of this city, among whom are some of the largest firms in the United States, are obliged to buy foreign silks, velvets, and certain dress goods from the manufacturer's agents in New York, duty paid, for the reason that the goods mentioned can be purchased cheaper of these agents than they can be imported direct, to this or any other western port of entry. The adoption of this section would, to a certain extent, restrict consignments on foreign account, and would therefore give western importers a better opportunity for making direct purchases from the foreign manufacturers.

General appraisers.—The provision, made only in the Senate bill (section 35), for the appointment of nine general appraisers, to act as a board, to supervise appraisements, classifications, etc., will aid greatly in bringing about uniformity in classification and just appraisements. At this port, where there is no general appraiser stationed, upon re-appraisal being requested by importers, two merchants are selected to act as merchant appraisers, and it is very difficult, in the majority of cases, to find uninterested gentlemen, in the same line of merchandise subject to re-appraisal. Their business relations to the importers are either of the too friendly order, or they are unfriendly competitors, and their judgment, in either case, is very liable to be warped, to a certain extent, by their feelings in the matter, and for that reason the above provision would be, in my judgment, an excellent substitute for the present act.

Regarding the provisions proposed for forms of oaths, collections, etc., which more particularly relate to the administration of the custom-house, I will leave for the collectors' consideration.

Having taken up more time and space than I expected or intended when I commenced this letter, I hope the Department will excuse me if I have gone beyond its request and in some cases made recommendations outside of the bills submitted.

I am, sir, very respectfully,

FRANK G. HOYNE,
United States Appraiser.

HON. WM. WINDOM,
Secretary of the Treasury.

From the Collector of Customs, New York.

CUSTOM-HOUSE, NEW YORK CITY,
Collector's Office, November 6th, 1889.

SIR: In answer to your letter of July 20th, asking to be placed in possession of the views of this office upon the advantages and disadvantages of "Specific," "Ad valorem," and "Mixed" duties, etc., and in accordance with the suggestion made by your Department, I have referred the subject matter to Special Deputy Chas. P. McClelland, Special Deputy Surveyor S. M. Blatchford, and H. E. Esterbrook for an expression of their views in regard to the questions propounded and have the honor to enclose herewith their suggestions.

I had the honor of stating to your Department that I did not feel that I should be satisfied with any report made by myself in answer to your letter, my occupancy of the office having been so brief.

Respectfully yours,

JOEL B. ERHARDT, *Collector.*

HON. WILLIAM WINDOM,
Secretary of the Treasury.

From a deputy Collector at New York.

CUSTOM-HOUSE, NEW YORK CITY.
Collector's Office, October 28, 1889.

SIR: In accordance with your request, I submit herewith an expression of my views on the questions submitted in Department's letter of July 20 last, transmitting to you the pending tariff bills for your consideration and recommendations.

To advise as to the advantages and disadvantages of the specific, the ad valorem, and the mixed duties, and which of the administrative sections are likely to prove convenient and beneficial, and which the reverse, I feel that I have not been able to give the time, attention, and careful thought which the importance of the questions submitted demands, but the following is submitted for what it may be worth:

SPECIFIC DUTIES.

Specific duties are found to be advantageous only when applied to commodities of nearly a uniform value, such as metals, glass, and other classes of merchandise, each of which has about a uniform value. On all commodities of varied values the specific rate of duty can not be applied with any degree of equity or fairness, for the reason that he who buys a lower grade of any of such commodities, either from choice or force of circumstances, and pays a specific rate is compelled to pay a much larger per cent. on his purchase than he who buys the higher grade. For instance, he who imports a gallon of wine at a value of 50 cents a gallon and pays a duty of 50 cents thereon, thus pays about 100 per cent. on his purchase, while he who imports a gallon of wine of the value of \$1, pays but 50 per cent. on his purchase, and the same may be said of many other commodities.

AD VALOREM.

There is much to be said in favor of the ad valorem system of levying duties on all classes of commodities where the values thereof vary and are uncertain by reason of quality.

The only hypothesis for objection to this system is the danger of undervaluation, but, considering the interests of the Government, the importers, and consumers together, the benefit that is derived from this system of levying duties, with an honest administration of the law by all the parties concerned, the danger from undervaluation is infinitesimally small and this argument against the system falls by its own weight.

Our present system of obtaining information as to values in the markets of foreign countries is such that there is little chance for continued undervaluation of any commodity which has a general market in this country. Therefore, with efficiency on the part of the examining and appraising officers in the employ of the Government, who are always assisted by honest importers, I think there is little to be feared from applying the ad valorem system to all classes of commodities the value of which is not uniform.

In support of this theory and by way of example, I invite attention to the present system of levying duties on woolen cloths, on which is assessed both ad valorem and specific duties. In levying the specific duty there is a decided advantage to the importer and consumer of the finer grades of cloth by reason of the fact that the finer qualities, being made of choice wool, are of much lighter weight per yard than the commoner and cheaper grades of cloth; thus, in this instance, the specific duty works decidedly to the disadvantage of the importer and consumer of the lower, heavier, and cheaper grades of cloth, and lays the heaviest burden on the class of our citizens who can least afford to bear it.

This argument applies with equal, if not more, force to cigars. Under the present law all cigars, without regard to quality, are subject to a duty of \$2.50 per pound, and many instances have occurred at this port where cigars have been abandoned to the Government, because it has been found by the importer that, with the duty added to a low grade of cigars, a market could not be found for them at the cost of importation.

MIXED DUTIES.

What I have said on the specific and ad valorem systems applies with equal force to this system. I recall no single commodity upon which the mixed rate of duty can be applied to which either of the other two systems could not be applied singly with as much safety to the revenue and with equal fairness to the importer and consumer.

If the value is uniform, as I have already said, the specific rate may be applied without any disadvantage; but if the value is varied, then I think the ad valorem rate should be applied singly, and I can conceive of no advantage from the levying of both.

PROVISIONS RELATING TO ADMINISTRATION.

Referring to section 25, on page 80, of bill H. R. 9051, it appears to me that the language of this section is somewhat ambiguous, and should be revised. Section 26 following, which is broad and comprehensive and a decided improvement on the present section of the Revised Statutes, covers mostly the same ground, and the two should be made harmonious; otherwise the same difficulty will exist that has existed in construing sections 2838 and 2854, Revised Statutes.

Section 28 of said bill prepares the way for a startling change in the present system of filing entries with the collector. It admits of the filing of a declaration (the form of which is given) before the collector, a notary public, or other officer duly authorized by law to administer oaths and take acknowledgments. This would be a very radical departure from the present system, and I am inclined to believe the effect would be hazardous, to say the least, to the interests of the revenue. Experience in this office has demonstrated the wisdom of the oath system. The shipper or person making the declaration on the exportation of the goods to the United States in very remote instances has any interest in the United States Government or any respect for its laws, and it is very questionable whether the declarations made to invoices before consuls should carry much weight.

Thus it would seem, in the light of past experience, that the protection of the interests of the revenue would justify the most exacting form of oath from the persons entering the merchandise.

The experience of officers at this port has been that a considerable percentage of the importers here, especially of those receiving consigned goods, resort to various devices to relieve themselves from taking the oath upon entry by attempts to use attorneys and by having goods consigned to persons at this port who have no interest in them whatever except a brokerage.

The provision allowing the signing of the declaration before a notary, or the administration of the oath by such an officer, is dangerous. I verily believe that it would be found in a short time that nearly every importing house would have its own notary in its own employ, and it is questionable how much faith and credit could be given to a declaration thus made or an oath thus administered.

My own idea favors the continuance of the oath system, the administration thereof to be by the collector or his deputies, and make the present form more exacting, if possible.

I heartily approve of the provisions of section 30 of said bill. It is a decided improvement upon the old statute (2900, Revised Statutes) notably for the reason that it permits an addition to make market value at the time of entry only on goods that have been actually obtained by purchase, and also for the grading of the additional duty in proportion to the advance.

The making of the advance of 20 per cent. presumptive evidence of fraud, and placing the burden of proof upon the importer to relieve himself from the charge, would have a most salutary effect.

Sections 31, 32, 33, and 34 of said bill meet with my approval.

I approve of the general proposition in section 35 of said bill for the appointment of nine general appraisers and a board of three of such appraisers to be on duty continuously at this port, but I think the provision in section 36, following, which admits of a review of an appraisement first by a single general appraiser, and secondly by the board of general appraisers, is objectionable, for the reason that it would, I believe, prove to be a cumbersome and tedious procedure, and would result in serious delay in the passing of merchandise. The volume of business at this port is so great that the procedure to fix the value should be such as to secure the greatest expedition. I am, therefore, of the opinion that the provision for a review by a single general appraiser should be eliminated, and the section so constructed that the review of the United States appraisers' action will be by the board of general appraisers direct.

I think the procedure proposed in section 38 in said bill to determine classification would be an improvement on the present system. It would relieve the Treasury Department of an immense amount of labor, and as the facts found by the board of general appraisers are final and binding on all the parties, it would be only left to the court to determine the question of law.

In sections 39, 40, 41, and 42 I find nothing to criticise.

I invite attention to the provision for a declaration in lieu of an oath in section 43.

My criticism of section 28 applies to this with equal force.

I recommend the striking out of all of section 44.

I know of no section of the Revised Statutes that needs revision or repealing so much as 2927. Its provisions have been taken advantage of by a set of unscrupulous brokers and merchants at this port, and not only have they by reason of it plundered the Treasury, but they have succeeded from time to time in debauching public officers

charged with making examinations under it. I therefore recommend that it be wholly repealed.

I see no room for adverse criticisms upon sections 45, 46, 47, and 49, but I particularly commend the provisions of section 49, regulating the transfer of baggage of persons in transit through the country.

I have no other criticism to make on the sections of said bill relating to drawbacks than to commend most favorably the provisions of section 50. The limitation of the payment of such drawback to the manufacturer or actual owner of the merchandise exported is most wise, and would shut out the horde of sharks that in this branch of the customs business is making continuous raids on the public Treasury, except to suggest that the section be amended so as to prevent the payment of any drawback until the landing certificate has been produced to the collector.

I have thus confined my criticisms to the said bill No. 9051, for the reason that I believe the provisions therein contained to be generally the best. While the House bill deals largely with the same questions, it would not, I believe, remedy the present defects to such an extent.

I, however, would call particular attention to sections 40 and 41, on page 105, of said House bill, which do not appear to be covered by bill No. 9051. The proposition to make bills of particulars more definite and unchangeable as against the interests of the Government I believe to be needful, and the proposition to prevent suit being brought against the collector in State courts is also wise, and would prevent a great deal of unnecessary labor to United States district attorneys, as under the present practice all suits are removed, *as of course*, on the petition of the collector to United States courts.

In addition to the foregoing, I desire to make a further recommendation for the repeal of section 3433 of the Revised Statutes. I have no doubt that this statute was enacted for a good purpose, but there can be no denial that the privileges thereby extended have been grossly abused.

Several instances have come under my personal observation recently where spirits of foreign manufacture have been imported into the United States, entered for warehouse, and subsequently transferred, without the payment of duty, to a manufacturing warehouse, class 6, and there put through some nominal process of manufacture and exported out of the country, and within a short time returned to this port and entered as American goods returned "free." In one particular case the gauger discovered the identity of the spirits, and on making a test thereof reports to me that the spirits so returned and entered as goods of American manufacture are none other than Scotch whisky of a very high standard.

This is only one instance of many attempts to defraud the Government under cover of this section of the Revised Statutes. And while there can be no doubt in the mind of any reasonable man that such practice is designed with intent to defraud, it is very questionable whether on a proceeding against the goods fraud could be established. Therefore I have a very fixed view in favor of the repeal of any statute the construction of which can be made so broad even by those who design to evade the law as apparently to justify such a course.

Regretting that I have not had full opportunity, on account of my official duties, to go into more minute detail,

I am, respectfully, yours,

CHAS. P. McCLELLAND,
Special Deputy Collector.

HON. JOEL B. ERHARDT,
Collector of Customs, New York.

From a Deputy Collector at New York.

CUSTOM-HOUSE, NEW YORK CITY,
Collector's Office, September 9, 1889.

SIR: In compliance with your order of August 31, 1889, as indorsed upon Department's letter of July 20, 1889, I have given the three bills submitted with the said letter my careful consideration. Particular attention was given by me to the subjects suggested by the honorable Secretary of the Treasury as to the advantages and disadvantages of the specific, the ad valorem, and the mixed duties proposed for the several kinds and classes of merchandise, and to those sections that refer to customs administration.

Paragraph 16 of the Senate amendment to House bill No. 9051 provides for "Bone Char" suitable for a specific purpose, to wit, decolorizing sugar. This, in my opinion, in view of past contentions upon the subject, will lead to difficulty, as bone

char has a *distinct* commercial designation irrespective of its uses (see section 9044). Bill No. 8383 provides for bone char, regardless of its uses, and does not, therefore, contain the objectionable feature contained in the Senate bill.

Paragraph 111 of Senate bill, and 114 of bill 8383. The proviso as contained in paragraph 138 of the present tariff should be incorporated, as according to commercial usages, the glass is packed in boxes containing 50 or 100 square feet, as near as practicable. As the two bills now stand, it would necessitate the ascertainment of the number of lights of glass in each package, which in no case is given on the invoice, and the labor in the matter of liquidation would be *increased ten-fold*.

Paragraph 227 of Senate bill. Instead of the word "importation," the word "invoice" should be substituted, as an importation frequently covers more than one invoice and one entry.

Paragraphs Nos. 292 of bill No. 8383 and 323 of Senate bill. To ascertain the weight for assessment of the specific duty of 45 cents per pound, would practically be impossible without weighing every item upon an invoice, as the styles and patterns are numerous and unlike each other, and invoices frequently cover from ten to twenty cases with three to five thousand items, thus making the ascertainment of the true weight a labor of great magnitude.

Paragraphs Nos. 339 and 340 of bill 8383, and paragraphs Nos. 374 and 375 of Senate bill. The same objections attach to these paragraphs, as to the weight of the goods, as is attached to the goods covered by paragraph 292 of bill No. 8383 and 323 of the Senate bill, as invoices frequently cover a large variety of merchandise composed in part of silk, which would make it necessary for the appraiser to examine every case upon an invoice.

Section 41 of bill No. 8383 is a good provision.

Section 43 of bill No. 8383, and section 44 of the Senate bill. The clause therein to permit importers to abandon to the Government the damage goods does not appear to my mind to be a good provision. What will the Government do with the abandoned merchandise? If it is put upon the market as unclaimed goods, then the United States would be competing with its citizens in selling merchandise, a state of affairs not to be wished for.

Under the present law (section 2928 Revised Statutes) the appraiser is designated as the person to ascertain and certify the amount of damage, whereas the proposed bills (all three) fail to designate the person who shall designate and report the damage.

I would suggest the following substitute in lieu of section No. 19 of bill 9051, section 43 of bill No. 8383, and section 44 of the Senate bill, viz: That section 2927 of the Revised Statutes is hereby repealed, and hereafter no allowance for damage accruing on the voyage of importation shall be made in the estimation and liquidation of the duties on goods, wares, and merchandise imported into the United States.

After a careful perusal of those sections that relate to customs administration, I fail to discover any objection of vital importance. With reference to the "probable effect upon importations and upon the revenue of the several rates of duty proposed," I have to state, that I have no data at my disposal upon which to base an opinion, and any opinion that I might express would be guess-work only. The auditor is the only person who can give you information upon the subject, as he has the data at his disposal from which he can make an estimate.

Yours, respectfully,

H. E. ESTERBROOK,
A. C. C., Seventh Division.

HOU. JOEL B. ERHARDT,
Collector of Customs, Port of New York.

From the Surveyor's Office, New York.

CUSTOM-HOUSE, NEW YORK CITY,
Surveyor's Office, November 4, 1889.

SIR: I have to acknowledge the receipt, from the hands of your private secretary, of Department letter of July 25, 1889 (A. K. T.), relating to and inclosing Senate amendment to House bill No. 9051 and House bills Nos. 9051 and 8383 of the Fiftieth Congress, which states that these bills deal with two general subjects.

"1. Rates of duties on imports.

"2. Customs administration.

"Under the first head certain imports are proposed to be subjected to *specific* duties, others to *ad valorem* duties, and still others to mixed duties."

"The letter of the Department continues to state that a reply is requested not later than the 30th of September last, upon these topics:

"(1) The advantages and disadvantages of the specific, the ad valorem, and the mixed duties respectively proposed for the several kinds and classes of merchandise designated in the bills, with special reference to the feasibility of their imposition in promoting the orderly and accurate transaction of business."

"(2) The probable effect upon importations and upon the revenue of the several rates of duty proposed, and

"(3) Which of the provisions relating to the administration are likely to prove convenient and otherwise beneficial, and which the reverse," etc.

I assume, from the propositions stated above, that the Department letter has been handed to me by your secretary without formal reference, and from the request contained therein that report should be made not later than the 30th of September, that a general expression of my views, derived from my actual experience in the service is expected, rather than a detailed and categorical reply. With this understanding, I have the honor to reply to the first topic:

As "to the relative advantages of specific, ad valorem, and mixed duties," that in every instance where it is possible for the Congress to levy a specific duty on imported merchandise without detriment to home industries, it should be done. The reason upon which I base this opinion is purely administrative, and is that it confines the ascertainment of the amount due for duties absolutely to this country, and relieves the Government from the position of enacting as crimes, and attempting to enforce penalties on, acts committed in, and by citizens of, foreign states. To fortify this view I think I need only to call attention to the decision of the Supreme Court in the case of *Boyd v. United States* (116 U. S., 616), which wiped out the legislation of years as to methods of obtaining evidence of infractions of our laws committed by parties in foreign countries as unconstitutional.

"As to the feasibility of the imposition of specific duties in promoting the orderly and accurate transaction of business," I have to state that from the same administrative point of view, to whatever extent specific duties (whether by weight, gauge, or lineal or superficial measurement) can be substituted as a basis for the ascertainment of duties in place of a rate of duty based on the value of merchandise in a foreign market, to that same extent would the collection of the proper and legal duties be simplified, frauds upon the revenue by undervaluation be prevented, and the expense of collecting the revenue reduced. The change from an ad valorem to a specific rate of duty has been tried in the case of wines and liquors with a result absolutely favorable to the latter, and apparently to the satisfaction of the community.

To the second topic, namely, "The probable effect upon importations and upon the revenue of the several rates of duty proposed," I can hardly be expected to reply. It involves problems of political economy upon which the whole nation has recently been divided. There must, however, be a point or rate of duty somewhere, between the free list and an entirely prohibitive rate of duty, where the volume of importations of a given article would be, so to speak, normal—a point beyond which an increase of duty would lessen importations to an extent which would reduce the amount of duty collected—or a reduction of the rate of duty would stimulate importations to an extent that would increase the amount of duty collected. Such a point would necessarily vary with each imported article of merchandise, and itself vary from time to time, as the unalterable law of supply and demand dictated. Beyond the merest generalization, no statistics of the past can furnish an answer to the problem.

The third topic is as follows:

"Which of the provisions relating to the administration are likely to prove convenient and otherwise beneficial, and which the reverse, etc.?"

Section 2500 of the Revised Statutes, re-enacted in chapter 121 of the Laws of 1883, occasions as much difficulty in the administration of the customs laws as almost all other sections, for the reason that advantage has been taken, to a very great extent, during the last few years, of its provisions to enable owners of domestic spirits to evade the payment of the internal-revenue taxes on such spirits as have been allowed to remain in manufacturing warehouses for a period of almost three years. The Congress, to be consistent, should either repeal this internal-revenue law or add a proviso to this section to the effect that no domestic spirits manufactured more than three years before should be admitted to entry, after having been exported without payment of tax and return to this country, at a less rate of duty than that imposed on foreign spirits. Under the present practice, foreign warehouses and transportation lines are reaping the advantage of the additional storage and transportation.

If I understand correctly the intention of section 24 of the Senate bill I would suggest that the words "properly indorsed" be stricken out and the words "indorsed by the consigner" submitted therefor.

Sections 25 and 26 of the Senate bill relate to and require triplicate invoices to be made out and certified before the United States consul or other commercial agent, one copy of which with the statement provided for in section 31 is to be transmitted to

the collector of that port in the United States to which the merchandise is to be consigned. The original law in regard to triplicate invoices contemplated that the copy sent by the consul to the collector should be compared with the copy presented by the person making entry. As a matter of fact this is impracticable, but it has occurred to me that instead of the triplicate invoice now required by law to be forwarded by the consul a schedule of invoices giving merely the names of the consignor, the consignee, and the certified value of the merchandise might be mailed daily by the consul, with which schedule all certified invoices presented by a person making entry could be readily compared. This would render more feasible the accomplishment of the purpose intended by the law.

Section 28 provides for the making of declarations by importers, agents, owners, etc., before notaries public or other parties authorized to administer oaths, in lieu of the oaths now required by law to be taken before a collector of customs or one of his deputies. My experience of the present method of making and taking such oaths is that they are regarded as the merest formality. I doubt very much if 75 per cent. of the people who take these oaths have any knowledge of their language, but they appear before a deputy collector simply because they are informed by their broker or custom-house clerk that it is necessary. The change in the law contemplated by Section 28 will add to the convenience of merchants to the extent that it will relieve them from what they consider a mere harassing and vexatious interruption of their daily business; but whether this change, even with the penalty prescribed in section 29, will tend to impress them with the sanctity of the declaration, is very doubtful.

Section 30 is evidently intended to prevent undervaluations in the case of consigned merchandise. As one of the many experiments in legislation to this end it is probably worth a trial, but I think, under its provisions, there will be very few entries of consigned merchandise made. Parties on the other side will find very little difficulty in selling their goods to parties in this country instead of consigning them.

Section 37 practically relieves the Treasury Department from the duties now devolved upon it by law in the matter of protest against and appeals from classifications of merchandise made by collectors, and vests the final decision of such appeals in a board of general appraisers constituted by section 35. Such a board, vested with such power, would doubtless be greatly advantageous to the administration of the service.

Section 38 provides for a review by the circuit court of the United States of the findings of the said board of general appraisers, so far only as questions of law are involved. In view of the fact that this section was passed by the Senate of the United States, containing, as it does, many of the ablest lawyers in the country, it is with great diffidence that I suggest that it conflicts with the seventh amendment to the Constitution of the United States.

Section 44 is undoubtedly in the interest of good government, and a knowledge of its provisions will enable any honest importer to guard himself against loss by insurance for damage.

Sections 47 and 48 define certain crimes against the United States, and put upon the accused the burden of proof. If this requirement is not repugnant to the fifth and sixth amendments to the Constitution of the United States, it goes very near reversing the old principle that all men are to be held innocent until proved guilty.

Section 52 provides for the amendment of section 2983 by adding thereto a provision to the effect that duty shall be assessed only on the amount of merchandise withdrawn from warehouse. This provision, in my judgment, is unwise. The law (even if it should be amended in all other respects, in accordance with the bill which passed the Senate at its last session) provides that duties should be ascertained and assessed against all imported merchandise, whether entered for consumption or for warehouse. The proviso in question would render necessary, in the case of goods paying specific rates of duty, a re-weighing, re-gauging or re-measuring of the same upon their withdrawal from warehouse, and on all classes of goods involve a re-liquidation of the entries of all merchandise that may have been warehoused. No provision is made for the expense attending the ascertainment of the quantity withdrawn from warehouse, and its enactment would, in my judgment, open a wide door for fraud.

Section 54 repeals acts and parts of acts. I would suggest in view of the decision in the case of *Boyd vs. The United States*, that section 5 of the act entitled "An act to amend the custom-house laws and repeal moiety," approved June 22, 1874, should also be repealed.

The Department letter and its inclosures are returned herewith.

I am, very respectfully,

S. M. BLATCHFORD,
Auditor, Surveyor's Office.

THE COLLECTOR OF THE PORT.

From the Naval Officer at New York.

PORT OF NEW YORK,
Naval Office, September 20, 1889.

SIR: In answer to your communication of July 20, 1889, inclosing copies of the Senate amendment to House bill No. 9051, and House bills Nos. 9051 and 8383, of the Fiftieth Congress, I have to state that I have submitted those documents with your instructions to the heads of divisions in this office, and the report of J. J. Couch and the memorandum herewith transmitted, embody the results of such examinations as it has been possible to make.

Very respectfully,

SILAS W. BURT,
Naval Officer.

HON. WILLIAM WINDOM,
Secretary of the Treasury.

PORT OF NEW YORK,
Naval Office, August 31, 1889.

SIR: I respectfully submit the following memoranda relating to Senate bill (C.) made under your instructions dated July 24, 1889, and covering Department letter to you of July 20, 1889.

I have made comparison of the Senate bill (C.) with the "Tariff Indexed," and where reference is made to the latter the paragraph numbers are preceded by the initials T. I. Otherwise the numbers refer to paragraphs in the Senate bill.

SCHEDULE A.

T. I. 25.—Oil of bay-leaves, essential or bay-rum essence or oil, \$2.50 per pound.

T. I. 113.—Oil of cognac or oenantic ether, \$4 per ounce.

T. I. 115.—Oil or essence of rum, 50 cents per ounce. A comparison of the rates imposed upon "ethers" in the present and proposed laws leads me to suggest that the above-named articles should be specifically provided for in the proposed law.

Paragraph 9.—In this paragraph after the words "patent alum" insert "alum substitute." See T. I. 32.

Paragraphs 10 to 12.—*Ammonia*.—The descriptive classifications of this article in T. I. 35, 36, and 37 are retained, while those in T. I. 33 and 34 are omitted presumably because they would fall at the same rate under the general provision of Revised Statutes 2513. In view of the provision for "alkalies" in paragraph 82, I think it would avoid dispute to retain the omitted classifications and assign rates to the same.

Paragraph 81.—After the word "waters" in the second line in page 41, insert "including all imitations of natural mineral waters." See T. I. 38, omitted in proposed law.

Paragraphs 86 to 91.—*Soda*.—Additional paragraph. "Prussiate of soda, red, 10 cents per pound; yellow, 5 cents per pound." Soda appears to be used as a substitute for potash in the manufacture of prussiates as well as bichromates and chromates. See Syn. 8586.

SCHEDULE B.

Paragraph 99.—Strike out "common" before brown earthenware and insert the same before stoneware, so as to read "brown earthenware, common stoneware," etc. This will preserve the commercial designations of the present law.

Paragraph 111.—The proviso in T. I. 138 should be retained, as it is found to be practically useful.

SCHEDULE C.

Paragraph 134.—*Chain or chains of all kinds, etc.*—Add the following: "Provided, that such chains, if polished, burnished, plated or oxydized, shall not pay a less rate of duty than 45 per centum ad valorem." This is designed to cover a variety of highly finished chains that otherwise would pay a rate so low as to be entirely out of harmony with the general schedule for manufactures of metal.

Paragraph 170.—Strike out and insert after the words "copper bottoms" to make the last part of the paragraph read as follows: "Also sheathing or yellow metal composed not wholly of copper, nor wholly nor in part of iron ungalvanized, in sheets weighing from 14 to 34 ounces per square foot, 35 per centum ad valorem." This substantially retains the definition of the present law, and obviates any difficulty that might arise should copper prove to be the "component material of chief value" as that phrase is

defined in section 2499 as framed in the proposed law. The article intended to be covered is a substitute for sheets composed wholly of copper, and by the terms of the Senate bill is subject to the same duty as copper sheets only when copper is not the component of chief value, which, as it appears to me, is not the limitation intended.

SCHEDULE F.

Paragraphs 227, 228.—"Leaf-tobacco suitable for wrappers; all other tobacco in leaf." The radical objection to these sections is in the fact that leaf-tobacco is arbitrarily separated for duty purposes by a test which is so indefinite and variable that its practical application can hardly fail to create dissatisfaction and instigate litigation. The term "suitable for wrappers," which is the test in question, not only involves continual diversity in individual judgments, but compels contrary conclusions in separate localities, due to differences in climate; thus, for example, as I am credibly informed, certain well-known commercial grades of tobacco which have hitherto been extensively imported contain a percentage of leaf, which at Key West is found to be suitable, and is, in fact, used for wrappers, but which at New York is unsuitable and can not be so used. Obviously the application of the test at Key West would compel the imposition of a duty of 75 cents per pound, while at New York it would justify a duty of only 35 cents per pound on the same leaf. I am not now prepared to offer a remedy that will meet the apparent purpose of the bill. I think, however, that the proposed separation in descriptive classification should be abandoned, unless a more practical method be found.

SCHEDULE G.

Paragraph 270.—Why impose a duty on packages containing fresh fish and not on packages containing other free goods?

Paragraph 296.—Vegetables.—T. I. 286 provides for vegetables "in salt or brine," which description is omitted, leaving that class to fall under the provision of 295 for vegetables of all kinds, prepared or preserved, at 35 per cent. If omission is not designed, the words "or in salt or brine" should be inserted after the word "state" in the first line.

SCHEDULES I AND J.

Paragraph 336.—On laces, etc. After "ruchings" insert "frillings." The question whether frillings are "trimmings" or "manufactures not specially enumerated or provided for" under the present law, has been a fruitful cause of protest and appeal. The design of the proposed amendment is to terminate that dispute.

SCHEDULE K.

Paragraph 370.—Strike out "and" at the beginning, "screens" in the first line, and all of the last two lines, so that the entire paragraph shall read as follows: "Mats, rugs, covers, bassocks, bedsides, and other portions of carpets or carpetings shall be subjected to the rate of duty herein imposed on carpets or carpetings of like character or description." The object of the proposed amendment is to exclude from this paragraph everything that is not of the genus of carpets or carpeting, and to leave such other mats, etc., as are not elsewhere specifically enumerated, to be classified according to the material of which they may be composed.

SCHEDULE N.

After paragraph 397 add a new provision, as follows: "Paragraph 397. Fancy boxes: Composite articles of commerce comprising a receptable and a group or set of miscellaneous articles, which, separately, would be subject to different rates of duty, such as toilet-sets, manicure sets, and souvenir assortments, shall be considered as entireties under the designation of *fancy boxes*, and shall be subjected to the rate of duty imposed in this act on manufactures of the component materials of chief value: *Provided*, That no such fancy boxes shall pay a less rate of duty than 35 per centum ad valorem." This amendment is designed to provide a practicable method of treatment for an indefinite number of combinations, which, in fact, constitute individual articles of a collective nature, designed in great measure to meet the fancies of holiday trade. Thus, for example: Artist's colors of all kinds, in tubes or otherwise, are dutiable at 25 per cent. ad valorem; porcelain articles, plain white, at 50 per cent., and brushes of all kinds, at 30 per cent. ad valorem; but when these are grouped as constituents in the furniture of an artist's case, they, together with the case, merge their identity in a different but well-known article of commerce, which, under this provision, would be treated as an entirety, the constituents of which would determine whether the rate to be assessed should be 35 or 50 per cent. ad valorem. A surgeon's case might easily

comprise articles that, separately, would be dutiable at 25, 35, and 45 per cent. ad valorem. Under this provision the duty would be either 35 or 45 per cent. ad valorem on the entirety.

Illustrations might be multiplied, but this will suffice to indicate the nature and extent of the embarrassment that has arisen and would arise in the absence of some adequate provision for the treatment of such complex units.

Paragraph 412.—After the word "and" in the fourth line, insert the words "skins of morocco," so that it shall read "and skins of morocco, finished."

Upon reference to T. I. 461, I infer the above to be the missing words required to make the sentence complete.

Paragraph 720.—*Types, old and fit only to be remanufactured.*—Why should not these pay the same duty as type, metal specially enumerated in paragraph 194?

Paragraph 731.—This paragraph provides for bamboo and other rattans unmanufactured; and also for reeds * * * not otherwise specially provided for, etc.

I find no provision for manufactures of the above articles, but "reeds," *eo nomine*, are provided with duty at 10 per cent. in paragraph 209, the same being the rate applied to rattans and reeds when partially manufactured in T. I. 482.

In view of their increasing commercial importance and the contentions that have arisen regarding their status in the various conditions in which they are imported, I think it would be well to provide more specifically for the above-named materials, particularly in their relation to manufactured articles.

Section 2499.—On page 78 strike out all and substitute the following: "All imported articles shall, for the purposes of estimating and assessing duty thereon, be classified in accordance with the following provisions:

"First. (a) Any article which is designated for or exempted from duty by name, or by name and condition, in any schedule, shall be taken and held to be 'specially enumerated.' (b) Any article not specially enumerated, but which belongs commercially to any particular class, kind, or description of articles that is so enumerated shall be taken and held to be 'specially provided for.' (c) Any article not specially enumerated or provided for, but which by its component material or by its component material and condition is included in any general or residuary provision of any schedule, shall be taken and held to be 'enumerated.'

"Second. Any article not covered by any provision of any schedule, as above defined, shall be taken and held to be 'non-enumerated.'

"Third. Any article not specially enumerated, which in purpose and use shall be a commercial substitute for another, shall pay the rate of duty chargeable on the article for which it is a substitute, provided such rate is higher than that to which it would otherwise be subjected.

"Fourth. Any non-enumerated article which is similar, either in material, quality, texture, or the use to which it may be applied, to any article covered by paragraph first as chargeable with duty, shall pay the same rate of duty which is levied on the article which it most resembles in the particulars before mentioned; and if any non-enumerated article equally resembles two or more articles covered by paragraph first, on which different rates of duty are chargeable, there shall be levied on such non-enumerated article the same rate of duty as is chargeable on the article which it resembles, paying the highest rate of duty, and on articles not enumerated, manufactured of two or more materials, the duty shall be assessed at the highest rate at which the same would be chargeable, if composed wholly of the component material thereof of chief value.

"Fifth. The words 'in part of' in the phrase 'composed wholly or in part of,' when used in connection with any material to determine the rate of duty applicable to an article not specially enumerated or provided for shall imply a part not less than 10 per centum in value of the aggregated materials in such article, and the words 'component material of chief value,' when used for a like purpose, shall be held to mean that component material which shall exceed in value any other single component material in the article, provided that all the component materials which carry the same duty-rate shall be counted together as one, and provided that the value of each component material shall be the value of such material in the condition in which it is found in the article.

"Sixth. Whenever the rate of duty on any article shall depend upon the relative value of its component materials, and such values shall be so near the determining line as to make their true relation doubtful, that relative value which carries the higher duty rate shall prevail; and if two or more rates of duty shall be applicable to any imported article, it shall pay duty at the highest of such rates."

The number and variety of general provisions in the schedules, considered in their relation to a great and steadily increasing diversity in the material, combination, and manufacture of imported articles, present conflicting conditions, for the adjustment of which a more definite and practicable statutory measure than has hitherto been provided is certainly desirable. The theory of the proposed amendment is, that under law all imported articles are comprised in two categories, as enumerated or non-enu-

merated; that all enumerated articles are included in the schedules under three subdivisions, as specially enumerated, specially provided for, or enumerated; that, for the purpose of determining the rate of duty leviable on any article, these subdivisions take precedence in the order named; that all non-enumerated articles are primarily excluded from the schedules and provided for under section 2513, Revised Statutes; and that each and every imported article must be located for duty under the most specific description applicable to such article that can be found in the law. Department rulings in synopsis 6268, 6651, and 8586 are apt illustrations of an indiscriminate use of the similitude provision under the law now in force, and of the need of some adequate provision for commercial substitutes. Under the proposed amendment there would have been no occasion for the forced application of the similitude principle, and the conclusions reached would have been more certainly in accordance with the letter as well as the spirit of the law. The facts being established that the so-called "sulphate of quinia" (see synopsis 6268) was not specially enumerated, and that it did belong commercially to a particular class or family of salts that was specially enumerated for exemption from duty, the right to free entry would have been determined beyond dispute for that article under subdivision (b) of the first provision, as herein proposed; and in respect to the articles covered by synopsis 6651 and 8586, the facts being established that neither was specially enumerated, and that each was a commercial substitute for another article provided with a higher rate of duty than would otherwise be exacted on the respective substitutes, the lawful duty for each would be determined under the third provision of the proposed amendment, and there would remain no legal cause for dissatisfaction.

In reference to the fifth provision, the urgent reason for defining the words "in part of" in the conditions named will appear most forcibly if a comparison be made of numerous Department rulings that turn upon the question whether a small percentage of metal or of worsted found in various articles is of sufficient significance to carry a higher rate of duty than that provided for the component material of chief value in such articles. The modification in the definition of the words "component material of chief value" explains itself.

In respect to many articles composed of two or more materials, the fact is, that although the actual percentages in value of the component materials may be approximated, they can not be determined with mathematical certainty. In such case of reasonable doubt it appears desirable that a statutory rule should establish the proper rate of duty.

The sixth provision is intended to determine the effect of such contingency and remove any legal ground of dissatisfaction arising therefrom.

Section 51.—On page 91, strike out the entire section and substitute the following:

"On and after the day when this act shall go into effect all goods, wares, and merchandise previously imported, for which no entry has been made, and all goods, wares, and merchandise previously entered without payment of duty and under bond for warehousing, transportation, or any other purpose, for which no permit of delivery to the importer or his agent has been issued, shall be subjected to no other duty upon the entry or the withdrawal thereof than if the same were imported respectively after that day."

The proposed substitute describes separately and precisely two essential categories, which together comprise all imported goods on which duties have not been paid, while at the same time the official dates on entries and withdrawals are immediately and always available to determine with certainty whether or not the goods described therein were upon any designated day included within either category.

Section 10 of the act of March 3, 1883, which is identical with section 51 of the Senate bill, lacked these essentials of precise description and available tests, and hence embarrassment and litigation arose as inevitable consequences.

I have omitted the last clause relating to the refund of differences on duty paid goods for the following reasons:

(1) It is a departure from the definite line of separation that always exists and can be readily traced at any time between goods duty paid and goods not duty paid, and which is adopted in my substitute as the natural and by far the most practicable boundary between the old and new laws.

(2) The necessity for refunds of this description can be avoided provided a reasonable time for the adjustment of business shall intervene between the passage and the execution of the law.

(3) In any extreme case of hardship a measure of relief may be obtained under the drawback laws; and

(4) The practical operation of this provision in the act of March 3, 1883, proved it to be a convenient and effective instrument for taking advantage of the favorable and for avoiding the unfavorable conditions of both laws. In fact, a large proportion, if not a majority of the refunds under this provision was made on packages of mixed goods, in respect to which the new law would materially advance the duty upon one and reduce it upon another portion of the same package. By paying the duties

just before the law took effect the advance was avoided, and by leaving the goods in the bonded warehouse until after that event the reduction was secured. The net result was an absurd straddle of both laws in liquidation, by which importers were enabled to place their goods in the open market on payment of less duty thereon than would have been exacted under either law.

The time allotted me has been too short for such a thorough study of other important provisions of the Senate bill as I should desire to make, before venturing to propose any material modification, either to promote or to change their apparent scope and purpose. My attention therefore has been chiefly directed to the schedules and provisions immediately relating thereto, with special reference to their practical application in the classification for duty of each and every imported article, and while that subject is by no means exhausted, the few modifications herein suggested are such as I think will serve to diminish doubtful conditions in practice, and thus abate some of the most frequent causes of dissatisfaction and consequent litigation.

J. J. COUCH,
Deputy Naval Officer.

Col. SILAS W. BURT,
Naval Officer, New York.

MEMORANDUM.

In addition to the suggestions contained in Mr. Couch's report, the following changes are proposed:

Paragraph 495.—Substitute the following: "Old coins and medals, and all other antiquities; but the term 'antiquities' in this act shall include only such articles as are intended for souvenirs or collections, and not for sale; and which shall have been produced at some period prior to the seventeenth century."

Make new paragraph 719½. "Second-hand clothing and other personal effects received by destitute persons as charitable gifts, not to exceed ——— dollars in aggregate value of any one importation, under such provision as the Secretary of the Treasury may prescribe."

This is to meet the frequent applications for relief from payment of duty by persons "*in forma pauperis*."

Add to section 2500 the following: "Provided that articles exported from bonded manufacturing warehouses under the provisions of sections 3433 and 3434 of the Revised Statutes shall pay, upon their reimportation, the same duties as are assessed upon similar articles of foreign origin."

This will prevent the evasion (as has been attempted) of duties by means of nominal manufacture in manufacturing warehouse and export for immediate reimportation. For instance, bay rum having been diluted or reinforced in manufacturing warehouse was entered free of duty on reimportation, as an "American manufacture returned in same condition as exported."

From the United States Appraiser, New York.

PORT OF NEW YORK,
Appraiser's Office, October 29, 1889.

SIR: I have the honor to acknowledge the receipt of Department letter ("A. K. T.") of the 20th of July last, addressed to me, transmitting Senate amendment to House bill No. 9051 and House bills Nos. 9151 and 8383 of the Fiftieth Congress, and requesting my views upon the following topics embraced in said bills, viz:

(1) "The advantages of the specific, the ad valorem and the mixed duties, respectively proposed for the several kinds and classes of merchandise designated in the bills, with special reference to the feasibility of their imposition in promoting the orderly and accurate transaction of business."

(2) "The probable effect upon importations, and upon the revenue of the several rates of duty proposed."

(3) "Which of the provisions relating to the administration are likely to prove convenient and otherwise beneficial, and which the reverse, with your reasons therefor in detail in as compact form as possible."

In compliance with the above request I respectfully submit the following:

If my opinion was asked as to which one of the three systems of duties above named would be likely to prove most convenient and beneficial in its application to all kinds of imported merchandise, I should decide without hesitation in favor of the

ad valorem. But as it is not necessary to be confined to any one form of duty, and there being many varieties of merchandise to which a specific duty is peculiarly adapted, I recommend that that system be applied to such varieties of merchandise as have a *standard* market value; but not to such as have a wide range of grades or qualities, and a corresponding range of values.

Mixed or compound duties possess no features which, in my opinion, recommend their application to any class of merchandise.

Experience has shown that the provisions of the tariff law now in force, under which certain merchandise, such as wool, manufactures of wool, cotton goods, and other fabrics, are dutiable at mixed rates, entail upon the customs officers a great and useless expenditure of time and labor, and consequently needless expense to the Government.

An accomplished examiner of the above-named merchandise can, in most cases, examine and appraise more goods in two hours than he can classify and return on the invoices in four (and in some instances five and six) hours; whereas, if the same merchandise was subject to a simple ad valorem duty, the time consumed in the classification and return of the invoices would be much less than is now expended in the examination and appraisement alone.

Schedule L of the Senate bill contained a complicated provision for duty on piece silks which would render it necessary to order to the public store for examination and appraisement a representative line of every variety of each importation. More than double the number of examiners would be required; and more than four times the floor-space would be necessary to do the work as satisfactorily as under the present ad valorem duty. No beneficial results to the revenue would accrue from such a provision; nor would it *prevent* attempts at frauds upon the same.

It is my opinion that a simple ad valorem duty is much more convenient and beneficial in its application to the greater part of dutiable merchandise than any mixed duty. The application of the ad valorem duty is attended with much less cost of time, labor, and money to the Government, as well as to the importer than the mixed duty. The former has all the advantages and none of the disadvantages of the latter.

In commenting upon the dutiable schedule in the Senate amendment bill (which, of the three submitted, I much prefer) I have taken the liberty of suggesting changes in the phraseology of many of the paragraphs as a means of expressing my views upon the same in the clearest and most comprehensive manner. Although I have not suggested changes in many of the paragraphs which cover goods at a mixed or compound duty, it nevertheless is my opinion that a single ad valorem duty is in every way preferable to any other form of duty, except a specific duty when applied to certain classes of merchandise as hereinbefore suggested.

As to the probable effect of the provisions of either of the proposed bills upon importations and the revenue, it is impossible to arrive at an approximate conclusion.

It is my opinion, however, that the usual aggregate amount would be imported under any of the bills submitted, but it is not probable that there would be as large an aggregate amount of revenue collected; although a larger amount of revenue would be secured under the Senate amendment bill than under either of the others.

The various provisions in the Senate bill for the administration of the customs are, in my opinion, greatly superior to those in the other bills and to many of the provisions now in force.

The penalties for undervaluations provided in section 30 of the Senate bill would undoubtedly prove effectual in greatly diminishing, if not in altogether preventing, willful attempts at undervaluation. I would, however, suggest that the minimum percentage of additions to make market value carrying a penalty be made 10 instead of 5 per centum.

Section 32, which imposes severe penalties upon persons who attempt to defraud the revenue by any false or fraudulent practice or appliance whatsoever, would in my opinion reduce to a minimum such false or fraudulent practices or the use of such appliances.

Section 34 provides a satisfactory method for ascertaining the correct market value of all kinds of merchandise put up in a suitable or marketable condition to be offered for sale. The value correctly found under the provisions of this section, together with the addition of certain costs, charges, and expenses provided for in section 41, would be the full and fair dutiable value of any kind of merchandise. I would suggest, however, that the cost for insurance, transportation, shipment, and transshipment from the place of manufacture or production to the United States should not be included in estimating the dutiable value, nor should such items of cost be deducted from the invoiced or foreign market value of the merchandise, or any claim for such cost be allowed in any case upon the entry.

The provisions of section 2930 of the Revised Statutes for the reappraisement of merchandise which has been advanced in value by the appraiser, has not, as a rule, been found satisfactory; and the necessity for having competent officers of the Gov-

ernment to conduct reappraisements in all cases, in order that a just and satisfactory result may be obtained, has long existed.

I therefore favor the provisions in sections 35, 36, 39, and 40 of the Senate bill for the appointment by the President of a board of general appraisers whose duty it shall be to supervise and direct all reappraisements.

Section 37 of the Senate bill provides for the adjustment by such board of general appraisers of all questions arising under protests and appeals as to classifications, rates of duty, charges, etc., on imported merchandise. The means thus provided for the final settlement of such disputed questions by a board of Government officers would undoubtedly insure a satisfactory, equitable, and uniform interpretation of the various provisions of the law relating to rates of duty, etc.

I would suggest, however, that the decision of the board of general appraisers on appeals from the collector's classification be *final*, and that the person who avails himself of the provisions of this section shall abide by the result, and *forfeit all right of appeal* to the United States circuit court as provided in section 38 of this bill.

Section 2927 of the Revised Statutes, regarding allowances for damage to merchandise occurring on the voyage of importation, has been an unending source of ingenious devices to defraud the revenue. It has caused much unwarranted scandal against the reputation of honest and competent Government officers, and has been the cause of much dissatisfaction. I am, therefore, of the opinion that the method proposed in section 44 of the Senate bill for the adjustment of damages on imported merchandise is wise, and that its practical operation would prove satisfactory to much the larger proportion of reputable importers who are likely to guard against such losses by availing themselves of the more satisfactory means afforded by marine insurance.

The provisions of sections 55, 57, 58, and 59 of the Senate bill for the appointment of a commission in the Treasury Department to be known as the customs commission, and whose duties shall be to gather statistics regarding foreign and domestic manufactures, and to ascertain the effect, whether beneficial or otherwise, of the labor and industries of other countries upon those of the United States, etc., I regard of great importance, and I feel confident that if these provisions should be adopted and properly carried out, the greatest advantages would thereby accrue to the commercial and industrial interests of the country. To these and other interests, such reliable and authoritative information would prove invaluable; and here permit me to add that it seems to me that information of such vital importance to the country—affecting all classes and employments—should be made a means of educating and enlightening the masses generally by the widest distribution possible through the newspapers of the country, thereby, in effect, establishing a school of industrial education for the people.

I would therefore suggest that in addition to the complete annual report of said commission to Congress, provided for in section 59 of the bill, a monthly report be made to the Secretary of the Treasury containing such general information regarding foreign industries and productions as will be most likely to prove instructive to all persons who are in any way connected with, or interested in, the industries of this country; and that such monthly reports, or such parts thereof as in the opinion of the Secretary of the Treasury are most likely to be of public interest, be given out for publication in the daily papers of the country.

Having made these general observations upon the various provisions of the Senate bill I beg leave to subjoin a few suggestions and amendments relating to the various dutiable schedules of said bill and also to the free list thereof.

SCHEDULE A.—Chemical products.

With reference to the class of merchandise covered by this schedule it seems to be the general opinion among experts and best informed importers and dealers that a large proportion of these commodities can be most conveniently and safely controlled under a specific rate of duty.

I find that the provisions for this class of merchandise as laid down in this schedule are (with such exceptions as I shall hereinafter name) most likely to promote the orderly, accurate, and speedy transaction of business, and meet the approval of a large majority of those who neither seek evasions of duties by ambiguous classifications, nor undue gain through adroit and dishonest under-valuations.

I therefore make the following recommendations regarding the articles covered by the above-named schedule.

Paragraph 29 holds coal-tar colors and dyes to be preparations of coal-tar which is an error and misleading. Not a single color or dye can be properly called a preparation of coal-tar, and but few are wholly derived from coal-tar.

The words colors or dyes are meaningless if not taken in a synonymous sense; and if taken in that sense they fail to cover a line of substances now produced as acids, salts, chemical compounds, etc., which have been purposely manipulated to evade

the provisions of paragraph 82 of the act of March 3, 1883. I therefore recommend that this paragraph be amended so as to provide as follows:

"All colors or dye-stuffs derived wholly or in part from coal-tar, whether possessing the nature of acids, salts, bases, or chemical compounds, and by whatever name known, 35 per centum ad valorem."

Paragraph 30.—I recommend that the word "derivatives" be substituted for the word "preparatives" in this paragraph, for the reason that substances obtained or isolated from coal-tar can not be properly considered a preparation of coal-tar. In-spissated ox-galls are not regarded as a preparation of beef, nor is cod-liver oil classified as a preparation of cod-fish. Since the act of March 3, 1883, a very large number of new remedies, then unknown, have been obtained wholly or in part from coal-tar, and are now taking the place, in some instances, of remedial agents that are returned for duty at the rate of 25 per centum ad valorem under schedule A, paragraph 93, of the above-named act. In my opinion all substances recommended as remedies for diseases, not proprietary, should, irrespective of source, pay the same rate of duty, unless otherwise specially provided for. I therefore recommend that this paragraph be amended so as to provide as follows:

"All derivatives obtained, wholly or in part, from coal-tar, not colors or dye-stuffs, nor expressly used as remedies for diseases, and not specially enumerated or provided for in this act, 25 per centum ad valorem."

Paragraph 32.—While "ethers" can be made from fruit, the cost of such productions is too great for practical purposes; consequently, ethers produced directly from the fruit but rarely exist in commerce. What are known commercially as "fruit ethers" are not fruit ethers in fact, but substances artificially produced from other than fruit sources, and take the name from their employment. I therefore recommend that paragraph 32 provide as follows:

"Butyric ether and other so-called fruit ethers, oils, or essences, principally employed in the manufacture of fruit flavors, \$1.25 per pound."

Paragraph 35.—The expert is to be envied, if he exists at all, who can detect an undervaluation of 1 cent per pound in the market value of either of the articles provided for in this paragraph, the values of which vary greatly. The provisions of the paragraph are in my opinion impracticable. I therefore recommend that the various articles covered by it be provided for at one uniform rate of duty, and that said paragraph be amended so as to read as follows: "Gelatine, glue, isinglass, and all similar preparations, 30 per centum ad valorem."

Paragraphs 38 and 39.—I would recommend that these paragraphs be consolidated and provide as follows:

"Writing-ink, ink-powders, printer's ink, and all other inks not specially enumerated or provided for in this act, 35 per centum ad valorem."

Paragraph 45.—Since the act of March 3, 1883, certain new colors called "vermillionette," "rouge," etc., have been entered at this port, some of which are orange mineral stained with eosene and others containing eosene, aniline, etc. These colors are entered as "orange mineral" when the duty on colors (25 per cent. ad valorem) exceeds the duty on orange mineral (3 cents per pound), and as "colors" when the specific duty is in excess of the ad valorem. Therefore I recommend that paragraph 45 be amended so as to read as follows:

"Orange mineral, compounds of, containing not less than 90 per centum of orange mineral, three cents per pound: *Provided, however,* That no compound of orange mineral shall pay a less duty than 25 per centum ad valorem."

Paragraphs 56, 57, 58, and 59.—*Oils.*—It is frequently found that poppy and sesame oils are mixed oils, which are dutiable, and entered under the provisions of the free list. I therefore suggest that they be provided for under this schedule, and that paragraphs 56, 57, 58, and 59 be consolidated and provide as follows:

"Oils: Poppy, sesame, raw luscseed, rape-seed, colzer, hemp-seed, peanut, cotton seed, walnut, and all expressed or rendered oils not otherwise enumerated or provided for, 25 per centum ad valorem."

Paragraph 67.—*Ocher and ochery earths* should be, in my opinion, qualified by the prefix "yellow," for while the trade generally understands "ocher" to mean "yellow ocher," there are those who claim that the term "ocher" covers Venetian red, Spanish brown, sienna, and all substances known as red, brown, or yellow ocher.

Paragraph 75.—I recommend that this paragraph be amended so as to read as follows:

"Gypsum and sulphate of lime, when ground or calcined, \$1.50 per ton."

Paragraph 80.—I recommend that the word "ethers" be stricken out of this paragraph, as ethers are provided for in paragraph 33, and as alcohol can not be properly considered as a component part of ether.

Paragraph 81.—The preparations covered by this paragraph are being added to yearly. Therefore I suggest that the special enumeration be omitted, and that this paragraph be amended so as to provide as follows:

"All medicinal preparations, including medicinal proprietary preparations, by

whatever name known, of which alcohol is not a component part, and which are not specially enumerated or provided for in this act, 25 per centum ad valorem."

Paragraph 82.—Morphine is one of the several alkaloids of opium, but not a preparation of that drug. A preparation of any article must have a dominating portion of that article in its entirety present in the preparation, and generally recoverable from it. A pound of opium could not be obtained from a hundred-weight of morphine; hence alkaloids, oils, etc., can not be properly considered "preparations." I therefore recommend that the word "products" be substituted for the word "preparations" in this paragraph.

Paragraph 84.—There are certain salts containing a large percentage of santonine, and from which the santonine can be easily and cheaply isolated. Such salts are frequently entered at this port, and to that extent the duty on santonine is evaded. I therefore recommend that this paragraph be amended so as to provide as follows:

"Santonine, and all salts thereof containing 80 per centum or over 80 per centum of santonine, \$1 per pound."

SCHEDULE B.—*Earthenware and glassware.*

Paragraph 99.—I recommend that this paragraph be amended so as to include the following merchandise, viz:

"Common stoneware and brown earthenware, bricks, paving and roofing tiles not glazed or ornamented in any manner, including crucibles, gas retorts, bricks, firebricks, and lava tips for burners, 25 per centum ad valorem."

Paragraph 100.—I recommend that this paragraph be amended so as to include the following merchandise, viz:

"China, porcelain, parian, bisque, earthenware, stoneware, and crockery ware, including ornamental and encaustic tiles when printed, painted, gilded, glazed, or enameled in colors, or otherwise decorated or ornamented in any manner, 60 per centum ad valorem."

Paragraph 101.—I recommend that this paragraph be amended so as to include the following:

"China, porcelain, parian, bisque, and earthenwares of all kinds, not colored or ornamented in any manner, 55 per centum ad valorem."

Paragraphs 102 and 103.—The articles covered by these paragraphs are included in paragraphs 99 and 100 as above written.

Paragraph 104.—The articles covered by this paragraph are included in paragraph 99 as above written.

Paragraph 107.—I recommend that all the bottles covered by this paragraph be provided for at 45 per centum ad valorem.

Paragraph 108.—I recommend that this paragraph be amended by striking out the last three lines, after the word "contents," and adding the words "45 per centum ad valorem."

Paragraph 109.—I recommend that the article covered by this paragraph be included in paragraph 118 as hereinafter suggested.

Paragraph 116.—This paragraph should be amended by striking out all after the word "framed," in the third line, and substituting the following:

"But shall pay in addition thereto the rate of duty provided for the component material of chief value of such frames."

Paragraph 118.—This paragraph should be amended so as to read as follows:

"All manufacturers of glass, or of which glass shall be the component material of chief value, including hand, pocket, and table mirrors not exceeding in size 144 square inches, with frames or cases of whatever material composed, or without frames or covers, and lenses of glass or pebbles, wholly or partly manufactured, also fusible enamel, 45 per centum ad valorem."

SCHEDULE C.—*Metal.*

In my report on schedule K, regarding "wool and manufactures of wool," I have endeavored to point out the disadvantages of mixed duties; and also to show the advantages which must accrue under the application of a single ad valorem duty on that class of merchandise.

As iron ores, iron in pigs, etc., bear a similar relation to the various manufactures thereof, the same reasons which I have urged in my report upon schedule K in favor of a single ad valorem duty upon wool and manufactures of wool, will apply to this class of merchandise.

In commenting upon this schedule (C), I have thought it best to make but few suggestions regarding the rate of duty to be assessed on the various articles included therein, but to endeavor to show the inconsistencies and injustice of some of the spe-

cific and mixed rates of duty proposed for this class of merchandise in the Senate bill.

The articles commercially known as "ferro-manganese" and "ferro-silicon" are largely imported, but there is no special provision for them in either of the proposed bills. I therefore suggest that these articles be provided for in paragraph 120; I also suggest that this paragraph be so amended as to provide for "scrap-iron" and "scrap-steel," whether they have or have not been in actual use, provided they are fit only to be remanufactured. The values of these articles and the purposes for which they are used are substantially the same.

A careful analysis of the specific rates proposed on "boiler or other plate iron or steel," in paragraph 131, develops the following facts, viz:

An article valued at 2 cents per pound, or \$44.80 per ton, it is proposed to assess a duty upon of 1 cent per pound, which is equivalent to 50 per centum ad valorem; and on a like article valued at \$45 per ton, which is increased in value only 20 cents per ton, the proposed duty is 1.2 cents per pound, or equivalent to 60 per centum ad valorem. On a like article valued at 4 cents a pound, or \$89.60 per ton, it is 1.6 cents per pound, or 40 per centum ad valorem. At \$90 per ton, it is 2 cents per pound, or 50 per centum ad valorem; and on the same valued at 7 cents per pound, or \$156.80 per ton, it is only 2½ per centum ad valorem. On like articles valued at 10 cents per pound, or \$224 per ton, the proposed duty is equivalent to 28 per centum ad valorem, while when valued at \$224.50 per ton, it is 35 per centum ad valorem; and when valued at 13 cents per pound, or \$291.20 per ton, it is only 27 per centum ad valorem; but when valued at \$292 per ton, the proposed duty is 45 per centum ad valorem.

Like inconsistencies are found in paragraph 153, wherein steel blooms, billets, and slabs are provided for. The average value of these articles during the past four years has not exceeded \$19 per ton. On these articles it is proposed to assess a duty of five-tenths of 1 cent per pound, which is equivalent to 59 per cent. ad valorem. It is my opinion that the articles covered by these two paragraphs (131 and 153) and all similar articles should be provided for at a duty of 45 per centum ad valorem.

Paragraph 172 provides for a mixed or compound duty on table knives, forks, steel, etc. It is found that at the rate of duty provided for these articles costing 50 cents per dozen is equivalent to 60 per cent. ad valorem; and on the same kinds of goods valued at \$1 per dozen, it is found to be equivalent to only 45 per cent. ad valorem; and on those valued at \$1.01 per dozen it is equivalent to 80 per cent. ad valorem; on those valued at \$2 per dozen it is equivalent to 55 per cent. ad valorem; and on those valued at \$3 per dozen it is equivalent to 46½ per cent. per dozen.

It is clear that such variations in the rates of duty as is here shown to exist on articles of the same general character are inequitable. I therefore suggest that paragraphs 171 and 172 be made one and to read as follows:

"Table knives, forks, steels, and all carving, butchers', cooks', hunting, kitchen, bread, butter, vegetable, fruit, cheese, plumbers', painters', and artists' knives, scissors, and shears of all sizes and kinds, not otherwise provided for, including swords, sword-blades, and side arms, whether finished or unfinished, 45 per centum ad valorem."

Paragraph 173 provides for "pen-knives or pocket-knives of all kinds" at a mixed rate of duty. A careful computation of these rates results as follows: On knives valued at 12 cents per dozen the proposed mixed duty is equivalent to an ad valorem duty of 150 per centum (the 50 per centum ad valorem being 6 cents and the specific duty being 12 cents per dozen). On knives valued at 24 cents per dozen the proposed duty is equal to 100 per centum ad valorem. On knives valued at 52 cents per dozen the proposed duty is equal to 120 per centum ad valorem, while on those valued at 2 cents less per dozen it is equal to only 74 per centum ad valorem. On knives valued at \$2.02 per dozen the proposed duty is equal to 80 per centum ad valorem, while on those valued at \$2 per dozen the proposed duty is only 68 per centum ad valorem.

The same inconsistencies are found to exist regarding "razors and razor-blades," provided for in the same paragraph.

In view of these facts, I suggest that paragraph 173 be amended so as to read as follows:

"Pen-knives or pocket-knives of all kinds or parts thereof, wholly or partly manufactured, including razors and razor-blades, finished or unfinished, 50 per centum ad valorem."

Paragraph 181 provides for a mixed duty on "all double-barreled, sporting, breech-loading shot-guns." On those valued at \$4 each the proposed duty is equivalent to 85 per centum ad valorem. On those valued at \$6.10 it is equal to over 100 per centum ad valorem, while on those valued at \$6 it is equal to only 68½ per centum ad valorem. On those valued at \$12.10 each the proposed duty is equal to 84½ per centum ad valorem, while on those valued at \$12 each it is equivalent to only 68½ per centum ad valorem. On single-barreled breech-loading shot-guns and revolvers and pistols the same inconsistencies are found to exist.

I therefore suggest that paragraphs 180 and 181 be made one and provide as follows:

"Muskets and sporting rifles, and all sporting breech or muzzle loading shot-guns, including revolvers and pistols of all kinds not otherwise provided for in this act, 45 per centum ad valorem."

I also suggest that all articles enumerated in paragraphs 182 and 183 be provided for at 45 per centum ad valorem.

I recommend that the articles enumerated in paragraphs 187 and 188 be provided for in one paragraph as follows:

"Pen-holders and parts thereof, and metallic pens of all kinds, 45 per centum ad valorem."

As to paragraph 189, I would suggest that the word "wire" be inserted after the word "including," making it read "wire hair-pins," and that the duty on all pins covered by this paragraph be 45 per centum ad valorem.

As to paragraph 198, I would suggest that plated and gilt articles and wares of all kinds not otherwise provided for be included in this paragraph and at the same rates of duty, viz, 45 per centum ad valorem.

It will be seen from the foregoing examples regarding the application of mixed rates of duty on imported merchandise when governed by a limit in values or other similar conditions, is not only inequitable in its results, but it provides a way whereby dishonest importers can, by grading their values in a manner to fall but a fraction below the limit named in the law, defraud the revenue of immense sums, undiscovered.

SCHEDULE D.—*Wood and wooden wares.*

All the merchandise covered by this schedule should be provided for at an ad valorem rate of duty. I therefore recommend as follows: That all the different varieties of timber, lumber blocks, etc., enumerated in paragraphs 199 to 208, inclusive, and 214 to 216, inclusive, be provided for at 20 per centum ad valorem.

That paragraphs 202 and 216 be included in one paragraph and to read as follows:

"Hubs for wheels, posts, last-blocks, wagon-blocks, oar-blocks, gun-blocks, heading-blocks, and all like blocks or sticks, rough-hewn or sawed only; also veneering and briar-root or briar-wood, and similar wood, unmanufactured or not further manufactured than cut into forms or shapes suitable for articles into which they are intended to be converted, 20 per centum ad valorem."

That the provisions for "house or cabinet furniture, of wood in piece or rough, and not finished" of paragraph 209, be incorporated into paragraph 210, so that the same shall read as follows:

"Cabinet ware and household furniture of all kinds, finished or partly finished, not otherwise enumerated or provided for, including screens, and manufactures of bamboo, willow, rattan, and reeds when made into wholly or partly finished articles, 35 per centum ad valorem."

That "reeds" and "chair cane" (provided for in paragraph 219) be included in the free list.

That paragraphs 211, 212, and 213 stand as in the bill.

SCHEDULE E.—*Sugar, etc.*

The provision in this schedule for the assessment of duty on sugars is similar to that now in force, and which has been the source of much dissatisfaction to importers and of many disagreements between them and this department for the reason that the law does not provide for the assessment of duty on the actual polariscopic test. I therefore recommend that paragraph 217 be amended so as to read as follows:

"All sugars not above No. 13 Dutch standard in color shall pay duty on their actual polariscopic test, as follows, viz: All sugars not above No. 13 Dutch standard in color, all tank bottoms, sirups of cane juice or of beet juice, melada, concentrated melada, concrete and concentrated molasses, testing by the polariscope not above 75 degrees, seven-tenths of one cent per pound; and for every additional full degree above seventy-five degrees, two-hundredths of one cent per pound; and for every additional tenth of a degree above a full degree, two-thousandths of one cent per pound additional: *Provided, however,* That from the test, as shown by the polariscope, of beet juice and of beet sugar there shall be deducted an amount equal to five times the amount of ash shown by chemical analysis to be contained in such products."

I recommend that paragraph 221 be amended so as to read as follows:

"Molasses testing not above 56 degrees by the polariscope, 4 cents per gallon; and molasses testing above 56 degrees, 6 cents per gallon."

I would recommend that paragraphs 223 and 224 be made one, and read as follows:

"Sugar candy and confectionery of all kinds made wholly or in part of sugar or

molasses, including chocolate confectionery and all similar candies and confectionery, 50 per centum ad valorem."

Paragraph 225 should stand as in the bill.

SCHEDULE F.—*Tobacco, cigars, etc.*

Paragraph 226.—I recommend that this paragraph stand as in the bill.

Paragraph 227.—I recommend that this paragraph be amended so as to read as follows:

"All tobacco in leaf unmanufactured and not stemmed, 60 cents per pound; if stemmed, 80 cents per pound."

Paragraph 228 is included in paragraph 227 as above amended.

Paragraphs 229, 230, and 231 should stand as in the bill.

SCHEDULE G.—*Provisions, etc.*

Although it is my opinion that an ad valorem duty should be applied to nearly all general merchandise I consider that a specific duty is properly applicable to a large part of the merchandise covered by this schedule.

I have, therefore, confined my suggestions principally to the arranging of those classes of merchandise which are of a similar character, under one head and at one ad valorem duty, and to the suggesting of such changes in the phraseology of some of the paragraphs as will, it is hoped, prevent a conflict of opinion regarding their meaning.

I have also endeavored to show the injustice and some of the inconsistencies which would accrue from the application of the proposed specific rates of duty on a portion of the various commodities covered by this schedule.

The specific rates of duty proposed for horses amounts to about 100 per centum ad valorem on Scotch, Welsh, and Russian ponies, and from less than 1 to 10 per centum on coach, draft, hunting, and race horses. The proposed rate on cattle, hogs, and sheep is less than 1 to 3 per centum. And here a curious anomaly presents itself; at the specific rate proposed a calf less than one year old may be assessed at a higher rate of ad valorem duty than a full grown animal of the same breed.

It should be noted in this connection that no special provision is made for the admission free of duty of domestic animals imported for breeding purposes. This omission would be a serious injury to an important and well-established industry. It is, therefore, my opinion that provision should be made for the free admission of domestic animals when satisfactory proof is presented that such animals are specially imported and intended for breeding purposes.

Therefore, in view of the inconsistencies which must result from the application of the proposed specific duty on live animals as above stated, I would recommend that paragraphs 232 to 236, inclusive, be consolidated into one paragraph to read as follows:

"Live animals of all kinds not otherwise provided for, 20 per centum ad valorem."

In order to prevent a conflict of opinion regarding the measure of the articles covered by paragraph 242 I recommend that the words "including the liquor or sirup" be inserted in said paragraph after the word "otherwise."

Prepared meats and prepared vegetables, sweetmeats and confits of all kinds vary greatly in their value, and in the description and cost of the packages in which they are put up for sale, so that no provision for a specific rate of duty on this class of merchandise can be equitably applied. I therefore recommend that such articles and their coverings be provided for at the same ad valorem rate of duty, unless the coverings are of an unusual character for such goods, and are suitable and evidently designed for use other than in the bona fide transportation of their contents to the United States. Such unusual coverings should be returned for duty at the rate provided for them when imported without contents. I therefore suggest that paragraphs 254, 266, 268, 269, and all that part of 295 which precedes the word "including" be consolidated into one paragraph to read as follows, viz:

"Anchovies and sardines in oil, and all fish and shell fish prepared in oil, or with spices, or cooked, and all prepared meats and fluid or solid extract of meats, and all prepared or preserved vegetables, not otherwise provided for, 30 per centum ad valorem."

I recommend that the word "grapes" be stricken out of paragraph 255, and that the word "figs" be inserted in place thereof, so that said paragraph shall read as follows:

"Dates, figs, plums and prunes, 1 cent per pound."

Boxes containing oranges and lemons often exceed in size the standard of 2½ feet without any corresponding increase of value on account of the great size and coarseness of the fruit. I therefore recommend that the words "one and one-fourth cubic

feet" on the third line of paragraph 257 be stricken out, and the words "two and two-thirds cubic feet" be inserted in their place, and that the words "two and one-half cubic feet" be stricken out of the fourth line, and that the words "two and two-thirds cubic feet" be inserted in their place, so that said paragraph shall read as follows:

"Oranges, lemons or limes, in packages of capacity of $1\frac{1}{2}$ cubic feet or less, 13 cents per package; in package of capacity exceeding $1\frac{1}{2}$ cubic feet and not exceeding $2\frac{1}{2}$ cubic feet, 25 cents per package; in packages of capacity exceeding $2\frac{1}{2}$ cubic feet and not exceeding 5 cubic feet, 50 cents per package; in packages of capacity exceeding 5 cubic feet for every additional cubic foot or fractional part thereof, 10 cents; in bulk \$1.50 per one thousand."

Paragraphs 262 to 265, inclusive, should be incorporated into one paragraph to read as follows, viz:

"Mackerel, herring, salmon, and other fish dried, smoked, or salted, not otherwise provided for, 15 per centum ad valorem."

Paragraph 267 should be amended so as to read as follows:

"Foreign-caught fresh fish, when frozen or packed in ice, or otherwise prepared for preservation, and not otherwise provided for, one-half of 1 cent per pound; and all fish dried, smoked, or salted, not otherwise provided for, 15 per centum ad valorem."

I recommend that paragraph 287 be amended so as to read as follows:

"Rice fully cleaned and polished, 50 per centum ad valorem; paddy, rice in the cuticle, and rice partly cleaned and unpolished, but requiring a further milling process to render it fit for consumption, 40 per centum ad valorem; rice flour and meal and rice, broken, which will pass through a sieve, known commercially as number 10 wire sieve (one hundred meshes to the square inch), 20 per centum ad valorem."

Grapes are a delicate class of fruit which are liable to damage and depreciation in value by handling. They are put up in barrels, half-barrels, and eighth-barrels, and are carefully packed in ground cork. Under the above-named schedule the net weight would be necessary for the assessment of duty. This would require the unpacking of the fruit and, consequently, much handling. I therefore recommend that the word "figs" be stricken out of paragraph 256 and the word "grapes" be inserted in place thereof, so that said paragraph shall read as follows, viz:

"Grapes, 20 per centum ad valorem."

I recommend that paragraph 295 be amended so as to read as follows:

"Pickles and sauces of all kinds not specially enumerated or provided for in this act, 35 per centum ad valorem."

SCHEDULE H.—*Wines, liquors, etc.*

After a critical examination of the various provisions for the assessment of duties on wines, liquors, etc., covered by this schedule, I find but two paragraphs in which I would suggest any changes.

In my opinion the proposed duty of \$1.80 on cases containing 12/1 or 24/2 bottles of ginger-wine and ginger-cordial would be prohibitory. I therefore suggest that paragraph 302 be amended so as to provide for these commodities at a duty of 75 cents per case of 12/1 or 24/2 bottles.

I also recommend that paragraph 311 be amended so as to read as follows:

"Fruit juices not otherwise provided for, when containing not more than 20 per centum of absolute alcohol, should be assessed at a duty of 25 cents per gallon; when containing more than 20 per centum of absolute alcohol, \$2 per gallon."

SCHEDULE I.—*Cotton manufactures.*

It will be noted that there are eight different provisions in paragraph 313 for cotton thread and yarn. Instead of these various specific rates of duty dependent upon the value per pound, I would recommend that these articles be classified at one rate of duty, viz: 45 per centum ad valorem.

Paragraphs 315 to 319.—The various provisions for the fabrics covered by these paragraphs are more complicated than those in the existing tariff. There are fifteen provisions for specific rates, and twelve limits to value over which there are three rates ad valorem for cotton of various conditions of finish—the lower the quality the greater the amount of duty levied. In my opinion all the fabrics enumerated in these paragraphs should be provided for at 40 per centum ad valorem.

The article covered by paragraphs 320 and 321 should be provided for at 50 per centum ad valorem.

In paragraph 322 I would recommend inserting after the word "damask" the words "whether in the piece or in the form of cloths, covers, napkins, doilies, towels, or other completed articles."

I suggest that there be inserted in paragraph 323, after the word "power" on the

fourth line, the following words: "and on cotton lace window curtains, curtain nets, mosquito nets, bobbinets, and all completed articles of cotton lace including trimmings, reichings, and neck rufflings, 40 per centum ad valorem."

In paragraph 324 I suggest that the word "corduroy" be inserted after the word "velveteens" and that the words "10 cents per square yard and 20 per centum ad valorem," after the word "fiber," be stricken out, and the words "forty" be inserted in place thereof.

SCHEDULE J.—*Flax, hemp, and jute.*

I recommend that paragraphs 327 to 332, inclusive, stand as in the bill.

I recommend that the articles covered by paragraph 333 be returned for duty at 40 per centum ad valorem.

Paragraph 334 provides for burlaps, not exceeding 60 inches in width. I recommend that the words "not exceeding 60 inches in width" be stricken out.

Paragraph 335 provides for "brown and bleached linen cloth," etc. I recommend that the provision for counting of the threads to the square inch on these fabrics be stricken out.

Paragraph 336 provides for laces, embroideries, etc. I recommend that the word "cotton" be stricken out of this paragraph (see my suggestions regarding paragraph 223 in Schedule I of this report), and that all articles then covered by this paragraph be provided for at 40 per centum ad valorem.

I recommend that paragraph 337 (on "collars and cuffs," etc.) be amended by striking out all provisions for cotton collars and cuffs, and making the rate of duty 40 per centum ad valorem.

In regard to paragraph 338 (on hemp or jute carpetings) see my suggestions in Schedule K of this report.

I recommend that bagging for cotton gunny cloth, etc., in paragraph 339 be made dutiable at 40 per centum ad valorem.

I recommend that paragraph 340 (on oil-cloth for floors) be amended by inserting the words "excepting wool or worsted" after the words "water-proof cloth," and by making the rate of duty 40 per centum ad valorem.

SCHEDULE K.—*Wool, and manufactures of wool.*

There has existed for some time a conflict of opinion between domestic wool-growers and manufacturers as to what rate a protective duty on raw wool would form the most correct basis for a proper rate of duty on the manufactured article. I therefore deem it advisable before outlining the changes, etc., in the above-named schedule which I have to suggest regarding said commodities, to call your attention to the following statement of facts:

Under the tariff law of 1867 the percentage of duty on wool was fixed at about 33 per centum. The market value of Australian wool in London at that time being 45 cents per pound in the grease, a duty of 10 cents per pound and 11 per centum ad valorem would have amounted to about 33 per centum.

By reason of the decrease in the price of raw wool between 1867 and 1883 the same percentage of duty provided for by the tariff law of the last-named year was secured by imposing a duty of 10 cents per pound only.

The depreciation in the value of wool since 1883 has raised the percentage of the duty from 33 per centum to 50 per centum.

To adjust all the paragraphs in said schedule concerning manufactures of wool to a proper compensating rate under a specific duty on wool is a difficult, if not a hopeless, task; but, starting with an ad valorem basis on wool, all manufactures thereof can be properly and harmoniously provided for in such a manner as to greatly condense and simplify the existing schedule, and render no longer necessary many provisions which have proven to be ineffectual against the devices of foreign manufacturers and shippers under the complicated system of the present tariff law.

The chief reason that moves me to advocate an ad valorem duty on raw wool, waste, etc., arises from the difficulty that has always been experienced in administering the law under the present specific rates of duty. There are now three different classes of wools, viz: Clothing, combing, and carpet wool; and there are three conditions in which such classes may be imported, to wit: Greased, washed, and scoured. Neither of these conditions is defined by law, commercial usage, or science; and the different classes so overlap each other and commingle that the best experts differ in their classifications. It is, therefore, for the interest of foreign shippers to deceive customs officials as much as possible regarding the class and condition of their shipments of raw wool; and, as a matter of fact, no article of commerce has been so tainted with fraud and so subject to attempts at evasions of duty as raw wool. An ad valorem rate of duty would do away with the abuses that have since

1867 characterized wool importations, and by abolishing all the classes and conditions would render such evasions of duty impossible. Under such a duty the value, and consequent amount of duty, would always keep pace with the improved quality and condition of the article; and from the notoriety attending the sale of wool in all parts of the world, it is better adapted to an ad valorem duty than any other commodity for the reason that its value is better known and more easily arrived at.

What is needed in the construction of a tariff law is clearness of definitions and the avoidance of such trade names as will permit of a misconstruction of its provisions.

The most mischievous and unsatisfactory of all systems of laying duties is that which changes the rate of duty according as the foreign value per unit of weight or measure exceeds or falls short of a specified value, as is the case with wools, woolens, and worsteds in the present tariff law. In the undervaluation of this class of merchandise there is a twofold object in view, viz, one is to avoid the payment of duty on the full market value, and the other is to throw the value below the dividing line so as to secure a lower rate of duty, and Government officials who execute the tariff laws realize the difficulties of preventing these fraudulent practices under such a system.

Foreign producers will adjust their looms to suit the peculiar exigencies of tariff provisions, and endeavor by degrees to secure greater advantages than the law contemplates, and thereby depress home industries.

If the objection is raised that the proposed ad valorem rates on wool and worsted goods are so high as to invite undervaluations, my answer is that most manufactures of wool are in the nature of staples, the values of which can easily be arrived at by market quotations, and by analysis by experts, and that various other commodities, the foreign market value of which can not be easily ascertained, bear, under the existing tariff, nearly as high an ad valorem rate as that herein suggested without complaint by domestic manufacturers regarding evasions of duty.

The purely protective rates of duty on manufactures of wool (which I suggest should range from 35 per centum on yarns to 45 per centum on ready-made clothing, trimmings, braids, etc.), are based on the amount and quality of the labor involved in the manufacture of the various articles.

Yarn is placed at the lowest rate of duty because it is the nearest approximation to the raw wool; and, furthermore, because in its fabrication is employed less skilled and more automatic machine labor than is employed in the manufacture of the fabrics of which it constitutes the basis. If ready-made clothing, for example, with the maximum of labor bestowed upon it, should be admitted at the same rate of duty as yarn or cloth, it would then be more profitable for foreigners to flood our markets with the finished garments made at the low cost of European labor, and they would thereby break down not only our yarn and cloth mills, but destroy the great industry of our clothing manufacturers.

Productions of this country and of foreign countries which require, but a small amount of skilled and considerable automatic machine labor are on a more equal footing than those productions which require considerable skilled and but little automatic machine labor, and hence arises the necessity of grading the rates of duty in exact proportion to the labor bestowed upon the manufacture of the commodities covered by this schedule.

It will be observed that in paragraphs 356 and 357 of said schedule a higher rate of duty is proposed on dress goods, etc., made wholly of wool than on such goods made only in part of wool, and known as cotton-warp goods and lastings.

This discrimination is undoubtedly made for the reason that in cotton-warp goods only about one-half of the material is wool on which the compensating duty should accrue, and so far as the component material of cotton is concerned, it is only the element of labor that should be considered. In order to prevent the many abuses which exist, resulting from the introduction of cotton in small quantities into women's and children's dress goods, to secure the low rate of duty, I would recommend that only dress goods composed wholly of cotton warp or filling, be subject to the low rate of duty, and I have, therefore, hereinafter proposed that paragraphs 354, 355, 356, and 357 be amended accordingly. The advocates of certain interests in their excessive zeal and anxiety for legislation favorable thereto, frequently lose sight of fundamental principles and the general welfare—often to the ultimate injury of those very interests and hence it is evident that only by keeping steadily in view the true principles of a protective tariff can the evils of injudicious legislation be avoided.

In view of the foregoing statement, and to the end that the attempts at frauds upon the revenue (which are of daily occurrence under the present complicated system of mixed or compound duties) may be prevented, I most earnestly recommend that the raw materials and the manufactures thereof, which are covered by the above-named schedule be provided for at a single ad valorem duty as suggested in the following proposed amendments, etc., to said schedule, namely:

I recommend that paragraphs 341 to 348, inclusive, and 350 to 352, inclusive, be stricken out, and that the following provision be substituted therefor, to wit:

"All unmanufactured wools, hair of the alpaca, goat, or other animals, noils, woolen rags, shoddy, waste, mungo, and flocks, 30 per centum ad valorem."

I recommend that paragraphs 349 and 353 remain as in the bill.

I recommend that paragraph 353 be amended so as to read as follows, to wit:

"Woolen and worsted yarns, made wholly or in part of wool, the hair of the goat, alpaca, or other animals, 65 per centum ad valorem."

I recommend that the various commodities enumerated in paragraphs 354 to 357, inclusive, be provided for at a duty of 70 per centum ad valorem, excepting that all goods enumerated in paragraph 357, which are composed of more than 40 per centum in weight of cotton, shall pay a duty of 65 per centum ad valorem: *Provided, however,* That all such goods weighing more than 4 ounces per square yard shall pay a duty of 70 per centum ad valorem.

I recommend that the various articles enumerated in paragraphs 358 to 360, inclusive, be provided for at 75 per centum ad valorem.

I recommend that the different varieties of carpets, carpetings, and other articles enumerated in paragraphs 361 to 370, inclusive, excepting screens, be provided for at a duty of 70 per centum ad valorem.

I recommend that paragraph 371 be amended so as to read as follows:

"Endless belts or felts for paper or printing machines, 65 per centum ad valorem."

SCHEDULE L.—*Silk and silk goods.*

It is a fact well known to customs officers that wool and worsted articles which are now provided for at a mixed or compound duty have been the subject of greater frauds and evasions of duty than any other imported article.

The subjecting of silk to a mixed duty would be attended with the same results as in the case of the above-named merchandise.

I am, therefore, of the opinion that the present system of ad valorem rates of duty on articles of silk, covered by this schedule, will result more satisfactorily in its application than the complicated change proposed in the Senate bill. I therefore recommend that the provisions of paragraphs 372 and 373 remain as proposed, and that the various articles manufactured of silk provided for in paragraphs 374 to 377, inclusive, be included in paragraph 378, and that the rate of duty be 60 per centum ad valorem.

I recommend that paragraph 390 of Schedule N (sundries) be amended by having the word "silk" inserted after the word "lastings," and that the paragraph as thus amended be made a part of Schedule L.

SCHEDULE M.—*Books, papers, etc.*

I recommend that paragraph 379 be amended so as to read as follows:

"Books, pamphlets, printed matter, engravings, etchings, lithographs, maps, charts, illustrated books, bound and unbound, not specially enumerated or provided for in this act, 25 per centum ad valorem."

I recommend that paragraph 380 be amended by striking out the words "paper envelopes," and adding the following-named articles:

"Photographic, autographic, and scrap albums and books, blank-books, press-copying books, bound or unbound, and all similar albums and books not otherwise provided for, including Easter, Christmas, and anniversary cards and all similar cards of whatever material composed, 35 per centum ad valorem."

I recommend that paragraph 381 be amended so as to read as follows:

"Paper boxes and all articles manufactured of paper or of which paper is the component material of chief value, including articles made of papier maché, not otherwise enumerated or provided for in this act, 35 per centum ad valorem."

I recommend that paragraph 382 be amended so as to read as follows:

"Paper hangings, paper for screens, surface, glazed, coated, or ornamental paper, writing paper, photographic paper, copying paper, lithographic paper, photographic paper, albumenized and sensitized paper, printing paper, sized and unsized, Bristol board, card-board, pasteboard, and all other paper not specially enumerated or provided for in this act, 25 per centum ad valorem."

Paragraphs 383 to 386, inclusive, are consolidated into paragraph 382 as above amended.

I recommend that paragraph 388 be amended so as to read as follows:

"Wood or straw pulp of all kinds, dried or wet, and mechanically ground wood flour, 10 per centum ad valorem."

SCHEDULE N.—*Sundries.*

With a view to prevent any uncertainty regarding the meaning and intent of some of the paragraphs of this schedule, I have suggested changes in the wording of

the same. I have, also, re-arranged and classified under one head various articles which are of a similar character, and made such other recommendations as, in my opinion, are likely to prove beneficial and convenient in the administration of this schedule.

Paragraph 389 should be amended so as to read as follows:

"389. Brushes, hair pencils, combs, and brooms of all kinds, including feather-dusters, 35 per centum ad valorem."

Paragraphs 390 and 391 should stand as in the bill.

Paragraph 392 should be amended so as to read as follows:

"392. Chronometers, ship's, and parts thereof, including chronometer boxes, 10 per centum ad valorem; but it shall be understood that the term 'parts' is intended to cover only such articles as are completely finished for use in chronometers."

Paragraphs 393, 394, and 395 should stand as in the bill.

Paragraph 296 should be amended so as to read as follows:

"396. Dolls, mechanical figures, and toys, 45 per centum ad valorem; but the term 'toys' shall be understood to include only such articles as are intended exclusively for the amusement of children."

Paragraph 397 should stand as in the bill.

Paragraph 398 should be amended by making the duty on the articles covered thereby 50 per centum ad valorem.

Paragraph 399 should be amended so as to read as follows:

"399. Fire-crackers and fire-works of all kinds, 50 per centum ad valorem."

Paragraph 400 should stand as in the bill.

Paragraph 401 should be amended so as to read as follows:

"401. Furs dressed on the skin but not made into articles, and furs not on the skin prepared for hatter's use, 20 per centum ad valorem; furs manufactured into finished or partly finished articles, 35 per centum ad valorem."

Paragraph 402 should be amended so as to read as follows:

"402. Gloves of all descriptions, composed wholly or in part of kid or leather, and whether wholly or partly manufactured, 50 per centum ad valorem."

Paragraph 403 should be amended so as to read as follows:

"403. Gunpowder and all explosive substances used for mining, blasting, artillery, or sporting purposes, 30 per centum ad valorem."

Paragraph 404 should stand as in the bill.

Paragraph 405 should be amended so as to read as follows:

"405. Human hair, raw, uncleaned, and not drawn, 20 per centum ad valorem; if cleaned or drawn, but not manufactured, 30 per centum ad valorem; when manufactured, 35 per centum ad valorem."

Paragraphs 406 and 407 should be consolidated and read as follows:

"Hair-cloth known as 'crinoline cloth,' and 'hair seating,' 35 per centum ad valorem."

Paragraph 409 should stand as in the bill.

Paragraph 410 should be amended so as to read as follows:

"410. Jewelry, 45 per centum ad valorem: *Provided, however,* That the term 'jewelry' as used in this act shall cover only such articles as are intended to be used for personal ornaments made of gold, silver, or platinum, and similar articles made of imitation gold, silver, or platinum, when set with precious stones."

Paragraph 411 should stand as in the bill.

Paragraph 412 should be amended so as to read as follows:

"412. Calf-skins tanned, or tanned, dressed, and finished, dressed upper leather, including finished chamois, kangaroo, sheep, goat, lamb, kid, and other skins, also patent enameled and japanned leather dressed or undressed, 25 per centum ad valorem; skins for morocco, tanned but unfinished, 15 per centum ad valorem."

Paragraph 413 should be amended so as to read as follows:

"413. All manufactures and articles of which leather shall be a component part not specially enumerated or provided for, including leather cut into shoe uppers or vamps or other forms suitable for conversion into manufactured articles, 35 per centum ad valorem."

Paragraph 414 should stand as in the bill.

Paragraph 415 should be amended so as to read as follows:

"415. Manufactures of alabaster, spar, amber, coral, jet, and wax, or of which these substances or either of them is the component material of chief value, not specially enumerated or provided for, 25 per centum ad valorem."

Paragraph 416 should be amended so as to read as follows:

"416. Manufactures of gutta-percha, india rubber, and vulcanized india rubber known as hard rubber, cork or cork-bark, bladder, cat-gut, worm-gut, and whip-gut, or of which these substances or either of them is the component material of chief value, not specially enumerated or provided for, 35 per centum ad valorem."

Paragraph 417 should be amended so as to read as follows:

"417. Manufactures of ivory, vegetable ivory, mother-of-pearl, horn, bone, and

shell, including buttons made of ivory, mother-of-pearl, shell, horn, bone, or wood, shells in their natural form engraved or ornamented in any manner, 35 per centum ad valorem."

The articles covered by paragraph 418 are included in paragraph 417 as above amended. Paragraphs 914, 420, and 421 should stand as in the bill.

Paragraph 422 should be amended so as to read as follows:

"422. Matches, friction or lucifer, of all descriptions, 35 per centum ad valorem."

Paragraph 423 should be amended so as to read as follows:

"423. Cocoa and rattan matting and mats, and floor matting and mats exclusively of vegetable substances, 20 per centum ad valorem."

Paragraph 424 should be amended so as to read as follows:

"Paintings in oil or water colors and statuary not otherwise provided for in this act, 10 per centum ad valorem: *Provided, however*, That the term 'statuary' as here-in used shall be understood to include only such statuary in full relief as is cut, carved, or otherwise wrought by hand from a solid block or mass of marble, stone, alabaster, or metal, and is the production of a statuary or sculptor."

Paragraph 425. See paragraph 434, as hereinafter amended.

Paragraph 426 should be amended so as to read as follows:

"426. Pencils of wood filled with lead or other materials, and pencils of lead, 50 per centum ad valorem."

Paragraph 427 should be amended so as to read as follows:

"427. Pencil leads not in wood, 20 per centum ad valorem."

Paragraph 429 and 430 should be consolidated and read as follows:

"Pipes, pipe-bowls, and cigar-holders wholly or partly finished, and smoker's articles of all kinds not specially enumerated or provided for in this act, including cigarette-books and cigarette book covers, and cigarette paper in all forms, 70 per centum ad valorem."

Paragraph 431 should stand as in the bill.

Paragraph 432 is included in paragraph 418 as above amended.

Paragraph 433 should stand as in the bill.

Paragraph 434 should be amended so as to read as follows:

"434. Precious stones of all kinds when cut, but not set, including pearls, whole, half, or drilled, not set, 10 per centum ad valorem; when set and not otherwise specially enumerated or provided for in this act, 45 per centum ad valorem."

Paragraphs 435 to 439 should stand as in the bill.

Paragraph 440 should be amended so as to read as follows:

"440. Watches, watch movements, watch-cases, and all parts of watches, including watch glasses, 45 per centum ad valorem; but the terms 'parts of watches' are intended to include only such articles and parts as are fully finished and ready for use in the watch case, or movement."

I recommend that the following-named articles be added to and provided for in this schedule as follows, viz:

"Clocks and parts, 45 per centum ad valorem; but the term parts as used in this paragraph is intended to cover only such articles and parts of clocks as are fully finished for use in a clock."

"Musical instruments and completed parts thereof of such kind and character only are used by professional musicians, 45 per centum ad valorem."

"Toilet cases and bags, manicure sets in cases, card-cases, pocket-books, and all similar articles by whatever name known, not specially enumerated or provided for, 45 per centum ad valorem."

"Fans of all kinds and of whatever material composed, except common palm leaf, 35 per centum ad valorem."

"Canes for walking, finished or partly finished, 35 per centum ad valorem."

"Carriages and parts, not specially enumerated or provided for in this act, 45 per centum ad valorem."

"Glazier's diamonds when set and diamond pencils and drills of all kinds, 45 per centum ad valorem."

"Beads and bead ornaments of all kinds not specially enumerated or provided for in this act, 45 per centum ad valorem."

"Bouillon or canneltile, metal threads, filé, or gespinst, epaulets, galloons, laces, knots, stars, tassels, wings, and other similar articles made of gold, silver, or metal thread or filé, 45 per centum ad valorem."

FREE LIST.

In this schedule I have endeavored to make such suggestions as to changes in the phraseology of a few of the paragraphs as will, in my opinion, prevent conflicting interpretations.

Paragraph 445.—Albumen being obtained from animal and vegetable sources it is at all times difficult to determine the individuality of albuminous substances when

a change of form and structure has been effected. Experience has shown that the term "albumen" is too diffusive, and should be limited in its application. I therefore recommend that paragraph 445 be amended so as to read as follows: "Albumen, egg and blood."

Paragraph 451 should be amended so as to provide for animals specially imported for breeding purposes under such regulations as the Secretary of the Treasury may prescribe.

Paragraph 464 should be amended by striking out the words "and bitumen crude," for the reason that the term "bitumen," as ordinarily understood, covers a variety of inflammable substances in a solid, semi-fluid, and liquid form. Asphaltum is a variety of bitumen in a solid condition, and is obtained perfectly pure in the natural state. There is a calcareous rock containing from ten to twenty per centum of asphaltum which may be called "crude" asphaltum. The paragraph as it now stands is likely to exclude the superior for the inferior article.

It is my opinion that the provisions of paragraph 482 could not be satisfactorily enforced, for the reason that they would constantly present new cases for protest and appeal; and as each case would be likely to present different features peculiar to itself, each case would require a special investigation and decision, and consequently be a continuous source of dissatisfaction. I would therefore recommend that the provisions of this paragraph be omitted from the free list.

I would recommend that paragraph 485 be amended by inserting the word "actually" between the words "if" and "used," in the second line, so that the same would read "if actually used," etc.

"I recommend that paragraph 487 be amended so as to provide as follows:

"Braids, plaits, flats, and laces, composed only of straw, chip, grass, palm-leaf, ozier, or willow, and suitable for making or ornamenting hats, bonnets, and hoods." I suggest that the term "antiquities," as used in paragraph 495, shall include only such articles as are suitable for cabinet collections, and which shall have been produced at a period prior to the eighteenth century.

I recommend that paragraph 511 be amended so as to provide as follows:

"Coal-tar and products of, not colors or dye-stuffs, nor expressly used as remedies for disease, known as "anthracine," "benzine," "benzole," "cuminidine," "cymidine," "dead oil," "pitch," "resorcine," "toluidine," and "xyloidine."

These substances are not likely to be produced in this country in sufficient quantities for many years to come, while they are immediately needed principally in the manufacture of so-called "coal-tar colors."

I recommend that the following words be stricken out of paragraph 532, viz: "Jewels to be used in the manufacture of watches."

Plaster of Paris is commercially recognized as a calcined and ground substance. I therefore recommend that paragraph 659 be amended so as to read as follows:

"Gypsum and sulphate of lime, unground." (See par. 75, Schedule A, of this report.)

I recommend that paragraph 567 provide as follows:

"Glass disks, rough or unwrought, intended for use in the manufacture of optical instruments, spectacles, and eyeglasses, and suitable only for such use."

I would suggest that the words "or unpolished" be added to the end of paragraph 581.

I recommend that a comma be inserted in place of the hyphen after "lac" in paragraph 596, as it would make the intent and meaning of this provision clearer. The words following would then qualify "lac" and not "lac-dye."

I recommend that paragraph 622 be amended so as to read as follows:

"Natural mineral waters when accompanied by a properly certified declaration signed by the owner or manager of the spring from which the water is produced, showing that the water has not been subjected to any change in process of manufacture whatever."

Many of the well-known natural mineral waters are imitated so perfectly that it is impossible to discriminate between the natural and an artificial water.

Oils.—It is often found that "sesame or sesamum seed or bean" oils are largely mixed with dutiable oils and claimed to be free as "sesame oil." I therefore suggest that this oil be left out of the free-list and provided for in Schedule A.

I recommend that paragraph 649 be amended so as to read as follows:

"Parchment and vellum" prepared from the natural skin.

I recommend that paragraph 655 be amended by inserting between the word "statuary" and "plaster of Paris," in the second line, the words "of marble, alabaster, and bronze, and casts thereof in," so that this line shall read as follows: "Statuary of marble, alabaster, and bronze, and casts thereof in plaster of Paris."

I recommend that the word "unwrought" be inserted in paragraph 695 after the word "mineralogy."

I recommend that after the word "abroad" in paragraph 732, the following proviso be inserted therein, viz: "Provided, however, That the fact of such production must

be verified by the certificate of a consul or minister of the United States abroad upon the written declaration of the artist."

Paragraph 626 should be amended so as to read as follows: "Moss, sea-weeds, and all similar vegetable substances, crude or unmanufactured, not otherwise specially provided for in this act."

I recommend that paragraph 711 be omitted from the free-list, for the reason that the term "terra-alba" is not distinctive and may with propriety be applied to any white earthy substance. The article generally known in commerce as "terra-alba" is ground gypsum (see paragraph 75 of this report) and its further continuance on the free-list is likely to produce confusion.

Section 2509.—Regarding the provisions of section 2509 for the free admission of crude opium, I would state that it being a fact that most of the methods for making a chemical analysis of opium disagree in their results, therefore it seems to be important that the best known method should be adopted and provided for in the law as being the standard upon which the percentage of morphia contained in opium shall be determined; hence I recommend that said section 2509 be amended by inserting after the word "morphia," in the second line thereof, the following words, viz: "As determined by the method of analysis prescribed by the United States Pharmacopœia."

Regarding "opium, crude or unmanufactured," covered by paragraph 641 of the free-list, I have to make a few suggestions. The use of this drug has rapidly increased in this country until it has now become a question of grave importance as to whether or not the enactment of laws controlling its importation and sale are not necessary.

Under the guise of nerve tonics, brain food, and many other concoctions, and in its raw state, this drug is making deadly assaults upon all ages, classes, and conditions of people. Its intoxicating effects are accompanied with such delightful dreams and visions as to completely infatuate those addicted to its use, and to create in them an ever-increasing desire for repeated indulgence, until, unconsciously, they are so completely within its control as to render it impossible to overcome their appetite for it, resulting, at last, in the ruin of both mind and body.

About 350,000 pounds of crude opium were entered at this port in the year 1888, alone, and I am informed that one-fourth of this amount would supply all the legitimate and necessary wants of the people of this country.

If it should be considered necessary to reduce the revenue by an amount equal to that now derived from the duty on crude opium it would seem that such reduction would be more properly secured by the reduction of the duty on such useful and household remedies as crude and refined glycerine, sulphate of magnesia, or epsom salts, calcined magnesia, castor-oil, cod-liver oil, refined camphor, etc., most of which it has become necessary to have in every family for ready use.

In view of the foregoing I would recommend that "opium, crude or unmanufactured, and not adulterated, containing 9 per centum and over of morphia," be provided for at a duty of \$1 per pound, and that laws be enacted regulating its sale. A high rate of duty on crude opium can not be regarded as objectionable so long as the necessary preparations and remedies produced from it are administered in such small quantities, and the duty is so distributed as not to be realized by the legitimate consumer.

Regarding that part of paragraph 708 covering "tea," I have to state that in my opinion it is a question worthy of careful consideration as to whether or not a duty on imported teas would be attended with beneficial results.

Since the ports of the United States were thrown open for the free entry of teas from all countries, this country has been looked upon by foreign producers and dealers as a place for dumping large quantities of low-grade teas, and in fact a large proportion of the teas seeking a market which are of a quality unfit for consumption; and many attempts have been made to place such teas on the market by making entry of them at this port, notwithstanding the act of March 2, 1883, which provides for penalties against such importations.

The aggregate quantity of teas of all grades imported into the United States in the year 1888 amounted to about 80,000,000 pounds, of which about 1 per cent. has been condemned as being of a quality unfit for consumption.

It is my opinion that if a duty of 10 per cent. ad valorem was imposed upon imported teas, and the penalty for importing teas unfit for consumption was not only the forfeiture of the tea but also of the duties paid or to be paid thereon, there would be but few attempts to enter such teas at any of the ports of the United States.

I am also of the opinion that the imposing of such a duty and penalty would be the means of raising the standard in quality of teas known commercially as common or low-grade teas, and that importers and shippers would not risk an attempt to enter teas of a quality just above the penalty line. If this opinion is correct, the general result would undoubtedly be of great benefit to the consumer.

I am aware that there is a prevailing belief among a certain class of people that an article like tea, which is not produced in this country, and which is generally regarded as a necessity, should be free of duty. It is also a well-known fact that there is an equally large proportion of the consumers of tea in this country who would regard the proposed duty as no hardships, but, on the contrary, beneficial to all.

Sugar is a commodity which is considered as a necessity by every one, and the quantity consumed is many times greater than that of tea; and yet there are no advocates for the entire remission of the duty on this article of universal necessity.

It is true that the sugar industries of this country must be protected, and the consumers generally are willing to accept that as a good and sufficient reason for the assessment of duty on the same.

The proposed assessment of duty and imposition of penalties upon imported teas, as aforesaid, are for the purpose of raising the standard of quality of such as are known commercially as "common" or "low-grade" teas; and it is my opinion that this purpose would be attained thereby, and thus furnish what would be accepted as a sufficient reason for the assessment and imposition of such duties and penalties.

The act of March 2 provides as follows: " * * * 'Tea adulterated with spurious leaf or with exhausted leaves, or which contains so great an admixture of chemicals or other deleterious substances as to make it unfit for use; and the importation of all such merchandise is prohibited.' * * * It further provides: "In case of any dispute between the importer or consignee and the examiner, the matter in dispute shall be referred for arbitration to a committee of three experts, one to be appointed by the collector, one by the importer, and the two to choose a third, and their decision shall be final; and if upon such final re-examination the tea shall be found to come within the prohibitions of these regulations, the importer or consignee shall give a bond, with securities satisfactory to the collector, to export such tea, or merchandise described as tea, out of the limits of the United States within a period of six months after such final re-examination; but if the same shall not have been exported within the time specified, the collector, at the expiration of that time, shall cause the same to be destroyed."

This method of arbitration has not been found to establish satisfactory results. In many instances tea condemned by the examiner has been allowed entry by the arbitrators; and precisely similar teas have been condemned by other arbitrators, thus showing that importers who are selected to perform the duties of arbitrators on this class of merchandise are likely to allow personal feelings or interests to control their decisions. For this reason I would recommend that a chemical analysis be made of all questionable teas, and that such analysis be according to the best known method for ascertaining such facts.

After consulting with several accomplished chemists and tea experts, I find the method laid down by J. Alfred Wanklyn, M. R. V. S., in his work entitled "Tea, coffee, and cocoa analysis," to be the best. This method represents the combined experience of many chemists throughout a long course of time, and is regarded as being worthy of legislative adoption.

In view of the foregoing, I recommend that in lieu of the provisions of the act of March 2, 1883, aforesaid, the following table be adopted to establish by chemical analysis the line dividing teas which are fit from those which are unfit for consumption, viz:

Teas fit for consumption.—Green tea shall not contain more than 8 per cent. nor less than 4 per cent of total ash; must yield 30 per cent. or more of genuine tea extract.

Oolong tea shall not contain more than 7 per cent. nor less than $3\frac{1}{2}$ per cent. of total ash; and must yield 30 per cent. or more of genuine tea extract.

Congou tea shall not contain more than 7 per cent. nor less than $3\frac{1}{2}$ per cent. of total ash; and must yield 26 per cent. or more of genuine tea extract.

Japan tea shall not contain more than 7 per cent. nor less than $3\frac{1}{2}$ per cent. of total ash; and must yield 30 per cent. or more of genuine tea extract.

Tea-dust shall not contain more than 12 per cent. nor less than 5 per cent. of total ash; and must yield 30 per cent. or more of genuine tea extract.

I would also recommend that all teas be sampled in warehouse by Government samplers, and that one or more samples of each chop or mark be taken by the samplers on which the examiners may determine as to whether or not the same should be submitted for chemical analysis.

Very respectfully,

M. W. COOPER,
Appraiser.

Hon. WILLIAM WINDOM,
Secretary of the Treasury.

From the Board of United States General Appraisers.

OFFICE OF THE BOARD OF UNITED STATES GENERAL APPRAISERS,
CORNER OF WASHINGTON AND HUBERT STREETS,
New York, September 25, 1889.

SIR: The board of general appraisers, respectfully referring to Department letter of July 25, 1889 (A. K. T.), which invites our views upon certain topics relating to questions of "Duties on Imports" and "Customs Administration" that have arisen under pertinent bills introduced in the Fiftieth Congress, have the honor to report that the demands of our daily official duties upon our time, and our very limited clerical assistance, have precluded such an examination in detail of the questions involved as, to us, seems requisite for an intelligent and satisfactory discussion thereof; especially of those embraced in the first and second of the topics submitted, in regard to which a majority of our number feel that their experience is not such as to enable them, satisfactorily to themselves, to join in an extended dissertation thereon. In view of these facts we beg to be permitted to limit our report to a few suggestions in which we unanimously concur, and which, although immature and diffuse from lack of time for a more careful preparation, we trust may not be deemed wholly unworthy of your consideration.

First. We hold that specific duties are to be preferred to ad valorem and to mixed duties upon all natural and crude products subjected to duty, which can be definitely specified or described and the quantity defined, and upon all manufactured articles, especially textile fabrics, upon which specific duties approximating an equivalent for a rate upon the value, can be adjusted or calculated. If an ad valorem rate has to be added to the specific rate to secure such approximation in cases of wide differences in value, arising from quality, cost of manufacture, or other constituent, it should, in our opinion, be as small in comparison with its allied specific rate as the object in view will permit or justify, in order to remove temptation to frauds by undervaluation, and in case of such an undervaluation, to make the loss to the revenue as insignificant as possible.*

Textile fabrics, in which the threads, meshes, or stitches can be counted or ascertained, we think present no insuperable difficulty in the ascertainment of a fair equivalent to ad valorem rates, if both the count of threads and weight of the fabrics are taken into consideration. In woven silks the warp-threads alone should be counted, as they, in connection with the weight, furnish the best test of the quality and value of the fabric. On plain piece silks a specific rate so based upon the count of warp-threads and the weight of the fabric could be made to approximate closely an equivalent rate according to value; and if to this were added a graded moderate rate ad valorem, on fancy and embroidered goods, and on those of two or more colors or of more expensive manufacture than plain dress silks, it would, we think, be the surest way to prevent heavy losses from undervaluations, and at the same time most nearly approach an equivalent to rates based on the value. Adulterations in silk goods, especially those adding to the weight, should be discouraged by provisions that would make them unprofitable. In this connection we respectfully call attention to the wholly inadequate provision at the end of paragraph 375 of the Senate bill, which seems to us not only impracticable, but to provide just the opposite of what the author probably intended. We suggest in lieu thereof the following substitute, to wit:

"In determining the percentage of the weight of the several components of any manufacture partly of silk under the provisions of this act, the weight of the silk component, or the component purporting to be silk, shall be estimated as found in the thread or other condition in which it entered into such manufacture, without making any allowance or deduction for the weight of dyes, adulterations, or intermixture of fibers other than silk, or foreign admixture of whatever kind, with the component purporting or seeming to be silk, or for the weight of foreign matter or substance of any kind contained in such threads or component." We also suggest the substitution of the word "*schedule*" for the word "*act*," in the last line of paragraph 379.

Second. Sharp lines of demarkation on a value-basis for greatly different specific rates of duty, as in the case of third-class wools, cutlery, and cotton-threads, yarns, and hosiery, etc., should, we think, be avoided, as they always tempt to frauds, and often result in great loss to the revenue.

Third. In the arrangement of articles in "*schedules*" we submit that none should be included in any schedule that do not bear some proper relation to the caption. It seems incongruous, for example, to place clays, chalks, ochres, and other earths and earthy substances and natural products, expressed oils, etc., under the head of "*Chemical Products*" alone; slate, and the manufactures thereof, and stone-ware under "*Earthen and Glass ware*"; metal manufactures of all kinds under the head simply of

* NOTE.—Ad valorem rates can never be entirely just and equal to all importers of any particular class of goods while they continue to be based upon prices in the country of production or export, instead of those in this country, and while those prices vary so greatly in different foreign markets on account of wages and other elements in the cost of production prevailing in each respectively.

"*Metals*"; and horses, mules, and other "live animals" not generally used or regarded as fit for food, in this country at least, with castor beans, garden seeds, etc., under that of "*Provisions, etc.*," without such amplification of the caption as would properly cover the articles enumerated thereunder. In this connection we respectfully suggest the following addition to section 2499, on page 203, to wit:

"No provision in any of the foregoing schedules shall be held to apply to any unspecified manufactured article the character or chief component materials of which have no relation to the description of articles indicated in the caption of the schedules, unless the intention of such application by Congress is evident from the language of the provision itself." Also, the following amendments of the captions of several of the schedules and subdivisions, to wit:

"Schedule A: Chemical products, drugs, oils, paints, etc."

"Schedule B: Earthen, stone, and glass ware."

"Schedule C: Metals and manufactures thereof."

The caption of "General provisions," a subdivision of "Schedule C," on page 123, should be in small capitals corresponding with the types of similar captions immediately preceding and following it: "Schedule G.—Provisions, live animals, etc."

Fourth. We respectfully suggest, for what we regard as obvious reasons, the substitution of the word "*specifically*" for the word "*specially*," in all cases where the latter occurs in the phrases "*not specially enumerated*."

Fifth. Almonds not shelled, filberts, walnuts, and edible nuts of all kinds not shelled and not specifically enumerated or otherwise provided for, should, we think, be exempt from duty.

Almonds, shelled and clear, should pay at least five cents per pound, if free in the shell; and if the latter are made dutiable, and our information that it takes 3 pounds of unshelled to produce 1 pound of shelled almonds be correct, then the duty should be at least three times as great on the shelled as that on the unshelled; and the proportionate rate in the Senate bill is grossly inadequate. The duty on all other shelled or cracked or partly-shelled edible nuts, not specifically provided for, should not be less than 3 cents per pound. We think, however, that all crude or unshelled edible nuts, of kinds not grown in this country, should, as an article of food, be exempted from any unnecessary taxes or burdens that possibly add to their cost to consumers whose means of living are limited.

Sixth. In paragraph 487, relating to "braids," etc., we recommend that the clause following the word "hoods," in line 2033, be transposed to line 2032, between the words "manufactures" and "suitable," so that the clause shall clearly apply only to the articles named in the clause preceding the word "suitable," and not to the "hats," etc., enumerated after that word. We also suggest that the word "caps" be inserted after the word "hats."

Seventh. In paragraphs 28 and 535, commencing with the word "drugs," the addition of this word in the former to the corresponding present law, and the insertion of the words, "such as" immediately after "drugs," in both paragraphs, seems to indicate that the Senate intended to limit the provisions of both to medicinal articles and dye-stuffs. If this view is correct, we suggest, that in order to definitely settle this point, the words "and dye-stuffs embracing" be substituted for the words "*such as*," after the word "drugs" in each paragraph, omitting the comma after "drugs." We also suggest that the words "and dried insects," in paragraph 535 (line 2099), be transposed and restored to their old place after the word "dyeing," in line 2103, which corresponds with their position in paragraph 28. We further suggest, in this connection, that a new paragraph be inserted as No. 552 $\frac{1}{2}$, to wit:

"552 $\frac{1}{2}$. Spices, crude and unground, suitable for seasoning food and for preserving purposes, and not elsewhere in this act specified."

Eighth. In paragraph 379 (line 1706), we recommend the insertion after the words "printed matter," of the words "on paper, parchment, or cloth of vegetable fibers, and" so as to exclude matter printed on metals, silks, and other cloths of animal fibers.

Ninth. We suggest the following, to be inserted at the end of one of the paragraphs in "Schedule K," providing for duty on manufactures of wool, to wit: "The term 'worsted,' as distinctive from that of 'wool,' is, for all purposes of and under the revenue laws of the United States, hereby abrogated and annulled; and the words wool, woollen, and woollens, shall each respectively, whenever used in said laws as descriptive or designative of constituent or component materials of any manufacture or fabric in or under the said laws, be held to extend to and include like manufactures of worsted, whether the latter be specified or not; and manufactures of worsted wherever therein enumerated shall be regarded as and held to be manufactures of wool."

If these suggestions should meet your approval, it might be advisable to eliminate from the Senate bill the term "worsted" wherever it occurs.

Tenth. For convenience of reference by paragraph, we suggest that "section 23" of the Senate bill be transposed to the beginning of the bill and numbered as "sec-

tion 1," and that the twenty-two preceding sections be transposed so as to come in after "section 2513," at the end of "title XXXIII," and numbered as sections 2, etc., to 23, inclusive.

We would suggest the placing of all raw sugars and crude molasses on the free list, with a bounty to producers of domestic sugar sufficient to encourage the production thereof.

As regards the third topic presented in the letter of the Department, we respectfully remark that we are favorably impressed with the leading features of the several provisions in that part of the Senate bill which relates to customs administration, and with the objects sought to be accomplished. In some important particulars these provisions substantially agree with the relative ones in the House bill, among which we regard as especially commendable the restoration of the inclusion of the value of coverings of goods and other costs and charges in the dutiable value of importations subject to a duty based on their value. But we suggest, with great deference, that in our view the purposes of the proposed legislation, especially the provisions relating to the reorganization of the board of general appraisers and the addition to their functions, would be more effectually secured if their power directly to enforce those provisions promptly and efficiently were made commensurate with the duties devolved upon them. Those duties, even under existing laws, partake largely of a judicial nature, and the new propositions greatly add to and extend this feature; but the general appraisers are left utterly without any direct legal power to curb disorderly and insulting manifestations, or to promptly enforce the attendance of witnesses, etc., a power indispensable to the proper and efficient discharge of their official duties. This condition of things must necessarily become worse under the proposed changes, unless sufficient remedies are provided.

In view of these facts, we respectfully submit for consideration the question, whether the conversion of general appraisers into customs judges and courts, vested (within the scope of their statutory duties) with the powers and authority of United States district courts, would not more effectually accomplish the objects of the friends of the Senate bill than its present provisions are likely to secure? We do not propose at present to embody our views in the form of a bill or of amendments to the Senate bill, unless the Department desires us to do so; but simply desire to submit the question in this general form. With regard to the number of members of the board under the proposed re-organization, we respectfully remark that the provision in section 35 of the bill, that "three of the general appraisers shall be on duty as a board of general appraisers daily," etc., "at the port of New York," seems to contemplate their employment in that capacity, in the hearing and decision of questions of classification, which would certainly occupy their whole time and leave them none for re-appraisements by either of them. And besides, more time will be required for re-appraisements in the absence of a merchant appraiser's assistance as an expert and specialist; for the reason that more time will necessarily be required in the examination of witnesses, and in the attention which the general appraiser will be obliged to devote to the details of all cases.

We further suggest that the local appraiser is the officer who is best prepared to decide questions of classification and of invoice charges *originally*, and that such decisions, subject to appeal, etc., should be referred to him rather than to the collector.

With great respect,

LEWIS HEYL,
PHILIP W. DOWNES,
HENRY P. KITFIELD,
DONALD MCLEAN,
General Appraisers.

Hon. WILLIAM WINDOM,
Secretary of the Treasury.

REPORT ON THE FINANCES.

Report of Chief of the Division of Customs.

TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
Washington, D. C., October 19, 1889.

SIR: Pursuant to your recent verbal request, I have the honor to submit a statement of some of the work performed in the Division of Customs during the fiscal year ended June 30 last.

There were received during that period 25,349 appeals made by importers under the provisions of sections 2931 and 2932 of the Revised Statutes from the decisions of collectors and other chief officers of the customs at the different ports, chiefly, however, at New York, in assessing duties on imported merchandise, exacting customs fees, etc. Of this number there were decided 17,090, leaving 8,259 pending and undisposed of. Of the number undisposed of, 8,140 were appeals on so-called "hat materials," consisting, as it is understood, of silk in the piece, velvets, laces, and ribbons, and a vast variety of fabrics and articles which are provided for under clauses in the tariff act, other than that for "materials for hats." These appeals, at the request of the importers, through their attorneys, were placed on file, without action, to await the decision of the United States Supreme Court upon the questions at issue. This was done to avoid the bringing of a multiplicity of suits (which would inevitably have ensued had they been decided by the Department) and the consequent attendant expenses.

The remaining number, 119, undisposed of, were those which at that time required further investigation and consideration.

Those which were disposed of involved almost every question which could possibly arise, or be conceived of, under the existing tariff acts; and, in making most of them, importers, through attorneys and brokers, seem to have acted in a reckless manner, as if it was their aim to protest and appeal from the decisions of customs officers, thinking that their claims, when considered by a court, would have some chance of favorable determination.

Besides these appeals and the large correspondence necessarily growing therefrom, involving a vast amount of careful consideration and research, more than 6,000 of what may be termed "miscellaneous cases," were received and disposed of.

These cases involved the consideration of questions arising on all kinds of customs bonds, free entries, transportation of imported goods in bond, repayments of excessive duties, suits against customs officers, compromises of customs claims under the provisions of section 3469, Revised Statutes, drawback of duties on exported merchandise, seizures of imported merchandise and remissions thereof, consular correspondence, Alaska seal and salmon fisheries, the exclusion of Chinese laborers, and other important matters.

Notwithstanding the large, and always increasing business, and its reduced force, I am happy to say that the work of the division is in comparatively good condition. I urgently recommend, however, as estimated for, that the force of the division be restored at least to what it was when the reduction took place in 1888, in order that the important questions which come before it may receive that timely and careful consideration which they necessarily require.

With a view to doing away with many of the questions now arising under the tariff act, I append hereto a memorandum of suggestions for amendments of such act in numerous particulars. These amendments, if adopted, would, in my opinion, reconcile many conflicting clauses, relieve the Department of many embarrassments, and obviate large numbers of appeals and customs suits.

I also append a statement of suits against collectors and other officers of the customs, and would call particular attention to the large and constantly increasing numbers thereof.

Some measures should be adopted whereby these suits can be disposed of with some degree of dispatch. While no data are accessible upon which to base anything like a correct estimate, I am of opinion from observation, and experience gained during my connection with the Department, that the amount claimed in these suits will not fall short of \$25,000,000.

They are certainly "appalling" and a menace to the Government, as was said by the late Secretary, Mr. Manning.

Respectfully, yours,

J. G. MACGREGOR,
Chief of the Division of Customs.

Hon. GEORGE C. TICHENOR,
Assistant Secretary of the Treasury.

MEMORANDUM OF CHANGES IN THE TARIFF ACT OF MARCH 3, 1883, SUGGESTED BY PROTESTS, APPEALS, AND SUITS OF IMPORTERS, AND OTHER RECORDS OF THE DEPARTMENT.

Obscene articles.—Section 2491 of the Revised Statutes, as amended by the act of March 3, 1883, provides for the forfeiture of obscene articles, and articles of an immoral nature, and includes in the provision for forfeiture all articles included in the same package, or covered by the same invoice, with the unlawful article. This occasions hardship in numerous cases where shippers, without the knowledge of the importer, inclose in the same package with lawful articles ordered of them books or other articles in violation of the section aforesaid. It is suggested, therefore, that the section be amended so as to provide for the entry and delivery, on payment of duty of proper articles, although covered by the same invoice and inclosed in the same package with forfeitable articles, whenever it is shown to the satisfaction of the collector or the Secretary of the Treasury that the importer is innocent of any intention to violate the statute. The paragraph of said section commencing, "No invoice or package whatever," should, it is suggested, be amended so as to read, "No such articles, whether imported separately, or contained in packages with other goods entitled to entry, shall be admitted to entry, and all such articles shall be proceeded against, seized, and forfeited by due course of law." It is suggested, also, that the twelfth line of the section be amended by inserting after the word "importation," the following: "Unless it appears to the satisfaction of the collector of customs that the obscene articles contained in the package were inclosed therein without the knowledge or consent of the importer, owner, agent, or consignee."

Trade-marks.—Section 2496 of the Revised Statutes, as contained in the act of March 3, 1883, should be amended. This section provides that articles in violation of registered trade-marks shall not be admitted to entry. It does not prohibit their importation or prescribe their forfeiture, and the result is that such goods can only be taken possession of by the collector as unclaimed, retained the required length of time, and sold, which course effects their distribution in this country in direct contravention of the very intent of the statute.

The domestic interests sought to be protected are thus compelled to buy them up in order to protect themselves. It is suggested that the section be so amended as to either admit such articles to entry for direct exportation only or provide for their forfeiture and destruction.

Tobacco tax.—Section 2500 of the Revised Statutes, as contained in the act of March 3, 1883, which provides, among other things, for the re-importation of domestic goods subject to internal-revenue tax, upon the payment of a duty equal to the tax imposed by the internal-revenue laws upon such articles, is found to work hardship in the case of the re-importation of manufactured tobacco, because importers are required not only to pay a duty equal to the tax as aforesaid, which is accounted for as customs duties, but also the internal-revenue tax, inasmuch as the tobacco can not be sold in the United States unless stamped with internal-revenue stamps, which must be purchased from the Government. It would therefore seem to be proper that, in case of importations of this kind, importers should be relieved from the payment of the customs duty unless the law imposing stamps on tobacco should be repealed.

SCHEDULE A.—Chemical products.

Asbestos.—Paragraph 39 should be amended so as to read, "Asbestos, partly or wholly manufactured, 25 per centum ad valorem." This amendment seems to be necessary, as entry is claimed, under the provisions of the free-list of asbestos advanced from its crude state, as paper stock or asbestos unmanufactured.

Bichromate of soda.—Paragraph 49 should be amended so as to read, "Bichromate of potash, and bichromate of soda, 3 cents per pound." Bichromate of soda is comparatively a new article of commerce, and is not named in the tariff. It assimilates to bichromate of potash, and has been classified for duty accordingly, but this classification has been resisted by importers, and has resulted in appeals and litigation.

Coal-tar colors.—Paragraph 82 should be amended so as to read, "All coal-tar colors or dyes, by whatever name known, including all acids of which coal-tar is the base, fit for use as colors or dyes, and not specially enumerated or provided for in this act, 35 per centum ad valorem." Many of these colors or dyes have the nature of acids, and their admission is claimed under the provisions of the free-list as "acids, for medicinal, mechanical, and manufacturing purposes," and much litigation has resulted.

SCHEDULE B.—*Earthen ware and glass ware.*

Toys and tiles.—Paragraph 125 should be amended by inserting after the word “ornaments” the words “toys, tiles.”

Paragraph 126 should be amended by the insertion of the words “including toys and tiles” after the word “ware.”

Paragraph 127 should be amended by inserting after the words “not specially enumerated or provided for in this act” the words “including toys and tiles not suitable for paving tiles.”

Importers have sought to have classified as toys, small tea-sets and certain lettered or decorated articles of earthen or China ware fit and intended for ordinary use.

They have also sought to have classified as common roofing or paving tiles the highest order of decorated tiles, equal in artistic finish to the finest qualities of other earthen or china ware. A large number of suits involving these questions are pending.

Polished plate-glass.—Paragraph 140 should be amended by inserting after the first word “cast,” the two words “or ground,” so as to read “cast or ground polished plate-glass,” etc.

The purpose of this amendment is to meet the case of attempted evasions of the specific duty provided for polished plate-glass by grinding it slightly, the effect of which can be easily removed, and entering it as ground glass at the lower rate of 45 per cent. ad valorem.

SCHEDULE C.—*Metals.*

Steel in strips.—Paragraph 177 should be amended by striking out the word “strips” wherever it occurs. Importers claim that finely finished tapes of steel, costing from 50 cents to \$1.25 per pound, are commercially known as steel in “strips,” and this amendment is proposed to place such tapes under the general category of manufactures of steel not otherwise provided for.

Corset wire.—Paragraph 182 should be amended by inserting the words “either” and “or” in the eighth line, so as to read, “material and wire commonly known either as crinoline, corset, or hat wire.” This proposed change is intended to remove an ambiguity, a court having recently decided that the wire covered by this paragraph is a wire which must be fit for the three uses indicated; that is, it must be a crinoline, corset, and hat wire all in one.

Copper, manufactures of.—Paragraph 186. It is suggested that the provision herein for “all manufactures of copper, or of which copper shall be a component of chief value,” as contained in the last paragraph, be stricken out, inasmuch as paragraph 216 of the same schedule provides a higher rate of duty for manufactures of copper, “wholly or in part.”

Lead ore.—Paragraph 188 should be amended so as to read “Lead contained in ore” and lead dross, $1\frac{1}{2}$ cents per pound.”

(See title “Conflicting provisions and ambiguities,” Secretary’s report, page XIX.)

Combination shot-guns.—Paragraph 203 should be amended by adding after the words “shot-guns,” the following, “including so-called combination shot-guns, with one barrel rifled.” Reason for this is obvious.

Razor blades.—Paragraph 207 should be amended by adding after the word “razors,” in the first line, the words “and razor blades.” Large quantities of finished razor-blades are now imported, and it is deemed proper to put them in the same category as razors.

Pins.—Paragraph 209 should be amended by adding after the word “other” the words “including hair-pins, safety-pins, and hat, bonnet, shawl, and belt pins.” The question has arisen whether these pins come within the term pins, as expressed in the tariff, or as manufactures of metal not otherwise provided for.

Antimonial lead.—Paragraph 213 should be amended by adding after the word “metal” the words “and antimonial lead containing more than — per cent. of antimony.” Authorities differ as to what is the “type-metal” of commerce, and it is desirable and will prevent litigation if a definition of what percentages of lead and antimony constitutes “type-metal” is given by Congress.

Mineral substances crude.—Paragraph 215. Attention is called to this paragraph, which provides for a duty of 20 per cent. ad valorem on “mineral substances in a crude state,” while paragraph 638 in the free list provides for the free entry of “crude minerals not advanced in value or condition by refining or grinding, or by other process of manufacture,” etc. Some force has been given to each of these conflicting provisions by the Department ruling that the provision in paragraph 215, being found in the metal schedule, was intended to apply to mineral substances of a metallic character, and that the provision in the free list, paragraph 638, was intended to apply to all other crude mineral substances. Whatever authority there may be for this construction, all doubt should be removed by legislation by Congress, either

abolishing one of the provisions or adding thereto some explanatory clause indicating its true meaning.

Metal, manufactures of.—Paragraph 216. This paragraph provides for manufactures composed wholly or in part of iron, steel, copper, etc., or any other metal, whether partly or wholly manufactured. This sweeping provision leads to what would appear almost absurd lengths, as some component of metal enters into the composition of a great many imported articles. The Department has held that this provision was not intended to apply to articles of which metal was an insignificant component, such as the metal tags or tips on the ends of shoe-strings, or corset-laces, metal threads found in textile fabrics, rivets in hair and pocket combs, etc. An amendment to this paragraph prescribing what percentage or extent of metal should govern would seem to be desirable.

SCHEDULE D.—Wood and wooden wares.

Mahogany boards.—Paragraph 232 should be amended by adding after the words "satin wood" the following, "including sawed boards." The purpose of this amendment is to settle a question of long standing concerning the dutiable character of sawed mahogany boards, by placing such merchandise under the paragraph for manufactures of mahogany.

SCHEDULE E.—Sugar.

Chocolate confectionery.—Paragraph 243 should be amended by adding after the word "adulterated" the following, "including chocolate confectionery." Paragraph 244 should be amended by adding after the word "confectionery" the words, "including chocolate confectionery."

The attempt has been made to introduce this confectionery under the provisions for chocolate.

SCHEDULE F.—Tobacco.

Leaf-tobacco.—Paragraph 246 should be amended so as to read as follows: "Leaf tobacco suitable for wrappers, if not stemmed, 75 cents per pound; if stemmed, \$1, per pound." The present law is difficult of administration, and has led to evasions and much litigation.

SCHEDULE G.—Provisions.

Chinese starch.—Paragraph 269 should be amended by adding after the words "other starch" the words "including all preparations, from whatever substances produced, fit for use as starch." This to prevent the importation of starch under the names of "root flour," "sago," "tapioca," "cassava," provided for in the free list.

Frozen fish, fresh fish.—Paragraph 280 should be amended by striking out the word "fresh," and by adding, after the word "salted," the word "frozen." "Fish, fresh, for immediate consumption," are now free of duty, and this amendment is intended to do away with the conflicting provision of Schedule G, which imposes a duty of 50 cents per 100 pounds on "foreign-caught fish * * * fresh * * * not specially enumerated or provided for."

Chocolate confectionery.—Paragraph 291 should be amended so that it shall read, "chocolate other than chocolate confectionery, 2 cents per pound." (See above paragraph 244.)

Fruit juices.—It is believed that the provision for fruit juice in this paragraph was intended to apply to fresh or unfermented juices for use as food only. It has become the practice, however, to import under this provision various fruit juices, fortified by the addition of 12 to 25 per cent. of alcohol, and which compounds are used in the production or adulteration of various liquors.

A new paragraph should therefore be inserted in schedule H to read as follows: "Prune wine or prune juice, cherry juice, and other fruit juices not specially enumerated or provided for in this act, containing not more than 24 per cent. of alcohol, 50 cents per gallon. If containing more than 24 per cent. of alcohol, \$2 per gallon."

Paragraph 301. The words "and fruit juice" should be stricken from the paragraph, so that as amended it would read: "Fruits preserved in their own juices, 20 per cent. ad valorem."

SCHEDULE H.—Liquors.

Ginger ale.—Paragraph 317 should be amended by adding the following: "But duty shall be collected upon the bottles or jugs containing the same at the rates at which they would be chargeable if imported empty."

The present ambiguous provision has led to trouble in administration and resulting litigation; the Government claiming that the dutiable value included the value of the bottles, while the importers claimed it included the value of the bare commodity.

SCHEDULE I.—*Cotton and cotton goods.*

Manufactures, cotton chief value.—Paragraph 324 should be amended so that it will read: "Cotton cords, corsets, braids, gimps, galloons, webbing, goring, suspenders, braces, and all manufactures of cotton, or of which cotton is component material of chief value, not otherwise specially provided for in this act," etc.

Much difficulty is experienced in the classification of articles of the class enumerated in this paragraph, frequently composed of vegetable fibers other than cotton as well as silk, since by the terms of the paragraph they are limited to those composed of cotton. For this reason it is suggested that the classification be made to depend upon the component material of chief value.

Corduroys and damasks.—Paragraph 325 should be amended by inserting after the word "velvet" the words "and corduroys" and by striking out the word "damask" and inserting in lieu thereof the words "damasks in the piece or otherwise."

Corduroys are a pile fabric and assimilate to cotton velvet, and the Department has held them to be dutiable at the same rate. This classification has been disputed, and resulted in litigation adverse to the Government. It is contended by importers that the clause relating to damask applies only to damask in the piece and not to completed articles, such as table-covers, towels, etc.

SCHEDULE J.—*Hemp, jute, and flax goods.*

Flax thread, etc.—Paragraph 336 should be amended by inserting before the word "manufactures" the word "like." There are two provisions for manufactures of flax not specially enumerated or provided for; one, paragraph 334, imposing a duty of 35 per cent. ad valorem, and the other, paragraph 336, imposing a duty of 40 per cent. ad valorem: and the intention of this amendment is to make the last provision applicable to manufactures of flax of like character to flax or linen thread, twine, and pack-thread, and thus give force to both provisions.

Salmon-net twine.—Paragraph 347 should be amended by inserting after the word "twine" the words "including salmon-net twine." It is in doubt whether salmon-net twine comes within this paragraph or paragraph 336.

SCHEDULE K.—*Wool and wools.*

Waste.—Paragraph 361 should be amended by striking out the word "waste."

Broken tops, laps, and other products of purified wool, it is claimed by importers, should be classified as "waste," at 10 cents a pound, under the provisions of this paragraph. The Department has resisted this claim, and many suits and appeals have resulted. No other provision of the tariff has been found more difficult of administration or conducive to fraud. It is therefore proposed to so amend it that these so-called wastes pay duty according to character and condition as wool, leaving the wool adulterants proper to remain as at present.

Worsted cloths.—Paragraph 362 should be amended by inserting, after the word "woolen," the words "and worsted," so as to read "woolen and worsted cloths."

It is now held by the Department that so-called worsted cloths, being composed of wool, are dutiable as woolen cloths under this paragraph, and not as manufactures of worsted under paragraph 363. But as some importers have refused to acquiesce in the decision of the Department, the proposed amendment is recommended to remove further pretext or occasion for dispute.

Dutch carpets.—Paragraph 374 should be amended by inserting after the word "Venetian" the words "and Dutch." This amendment is necessary in view of the fact that, as has been ascertained upon due investigation, so-called Dutch carpets are the worsted-chain Venetian carpets specified in the paragraph.

SCHEDULE M.—*Books, papers, etc.*

Photographic paper.—Paragraph 392 should be amended by inserting, after the word "paper," in the third line, the words "including albumenized, sensitized, ferro-prussiate, and all other forms of photographic paper, letter-press copying, book-binder's, and gummed paper."

SCHEDULE N.—*Sundries.*

Bonnets, hats, and hoods.—Paragraph 400 should be amended by striking out the words "or other material."

This amendment would limit the classification to bonnets, hats, and hoods under this paragraph to those composed of the materials named. All others would be classified according to their components of chief value. It is now contended by importers that these articles, when composed of silk, wool, etc., subject to higher rates, should pay duty under this paragraph.

Brass buttons.—Paragraph 407 should be amended so as to read: "Buttons and button-molds, not specially enumerated or provided for in this act, not including buttons made wholly or partly of brass, gilt buttons, or silk buttons," etc. Many claims have been made that buttons, although manufactured substantially of brass, are not the brass buttons of commerce, and this amendment is proposed in order to obviate such questions in the future, and to exclude all buttons made wholly or partly of brass from the operation of the paragraph.

Composition of glass and paste.—Paragraph 420. This paragraph should be stricken out, inasmuch as compositions of glass or paste are manufactures of glass, and as such are dutiable at a higher rate, viz, 45 per cent. ad valorem, under paragraph 143 (and section 2499, Revised Statutes).

Toys.—Paragraph 425 should be amended by adding the following: "Provided, That the word 'toys' shall not be considered as applying to china, porcelain, parian and bisque, earthen, stone, and crockery ware." (See paragraphs 125, 126, and 127, Schedule B.)

Matches.—Paragraph 433 should be amended by adding, after the word "description" the words "including the boxes containing the same." This amendment is proposed for the purpose of settling the question as to the character of boxes containing friction or lucifer matches, which are now, under the advice of the United States Attorney-General, subjected to a duty of 100 per cent. ad valorem, under section 7 of the tariff act, as unusual coverings.

Hair-cloth.—Paragraph 445 should be amended by striking out the words "all other manufactures of hair not specially enumerated or provided for in this act."

Hat materials.—Paragraph 448 should be amended by inserting, after the word "willow," the word "or," and by striking out, after the word "whalebone," the words "or any other substance or material not specially enumerated or provided for in this act."

By far the greater number of appeals and suits now pending have resulted from claims of importers that silk goods of various kinds, including piece silks, velvets, plushes, and ribbons, dutiable at 50 per cent. should be classified under this paragraph, because susceptible of use in making or ornamenting hats, bonnets, etc. Like claims are also made with regard to manufactures of wool, cotton, linen, and other materials dutiable at higher rates.

India-rubber fabrics.—Paragraph 453. Strike out this paragraph, inasmuch as india-rubber fabrics are invariably composed in part of other materials paying a higher rate of duty, so that no classification under this paragraph can be made.

Garden seeds.—Paragraph 465. This provision is found difficult to construe in view of the provision in paragraph 760 of the free list for "seeds of all kinds, except medicinal seeds," the difficulty consisting in determining what shall be excluded from the term "garden seeds."

Philosophical apparatus.—Paragraph 475 should be stricken out owing to the difficulty in drawing the line between commercial and philosophical instruments, and because these, being generally composed in part of glass or metal, are otherwise provided for at a higher rate.

Smokers' articles.—Paragraph 476 should be amended by adding, after the words "or provided for in this act," the following: "including cigarette-books, cigarette-book covers, and cigarette-paper in all forms," these being in fact smokers' articles, though claimed by importers to be dutiable as paper or manufactures of paper.

Plaster of Paris.—Paragraph 477 should be amended by adding the words "and gypsum" after the word "Paris," so as to read: "Plaster of Paris and gypsum." It is understood that plaster of Paris is ground and calcined gypsum, and as gypsum is not now enumerated this amendment proposes to place it in the same category as plaster of Paris.

Webbing.—Paragraph 495. Strike out this paragraph, as being in conflict with several other provisions in the textile schedules, which occasions confusion in the classification of numerous articles.

THE FREE LIST.

Lemon juice, lime juice.—Paragraph 543 should be amended by adding the words "containing not more than 2½ per cent. of alcohol."

Aniline, crude.—Paragraph 559 should be amended by adding the following: "including toluidine and other crude oils from coal-tar not otherwise specially provided for in this act."

Acids.—Paragraph 594 should be amended by adding, after the word "acids," the following words: "not colors or dyes;" so as to read: "acids, not colors or dyes, used for medicinal," etc.

Animals for breeding purposes.—Paragraph 642 should be amended by inserting, after the word "animals," in the first line, the following: "thorough-bred, designed to improve the stock in the United States, and."

Antiquities.—Paragraph 669 should be amended by adding the following: "Provided, That nothing shall be admitted to free entry as an antiquity which has been produced or manufactured since the year 1700."

Fresh fish.—Paragraph 699, which provides for the free admission of "fish, fresh, for immediate consumption," should receive some legislative explanation, inasmuch as since its first appearance in the tariff acts (act of March 2, 1861) increased facilities for transporting and preserving fish in a fresh condition have enabled enterprising importers to bring in, under this paragraph, vast quantities of foreign-caught fish.

Patterns and models.—Paragraph 743 should be amended so as to read: "Patterns for machinery, models of inventions, and other improvements in the arts; but no article or articles shall be deemed a pattern or model which can be fitted for use otherwise."

Root flour.—Paragraph 772 should be stricken out. Attempts have been made to apply it to many dutiable articles, particularly starch. It is one of those vague and mischievous provisions which have given rise to trouble in administration and litigation.

Paragraphs 774 and 800 should be amended by the addition to each: "Provided, That nothing shall be admitted under this paragraph which is fit for use as starch."

(See Schedule G, Paragraph 269.)

Seizing officers' awards.—In order to increase the efficiency of the customs service in the prevention and detection of frauds on the customs revenue, it is suggested that section 4 of the act of June 22, 1874, entitled "An act to amend the customs revenue laws and to repeal moiety laws" (18 U. S. Statutes, p. 186), be amended so that the first clause, beginning with the word "That" and ending with the word "therewith," shall read as follows:

"SEC. 4. That whenever any officer of the customs or other person, excepting collectors, surveyors, and naval officers, shall detect and seize goods, wares, or merchandise in the act of being smuggled, or which have been smuggled, he shall be entitled to such compensation therefor as the Secretary of the Treasury shall award, not exceeding in amount one-half of the net proceeds, if any, resulting from such seizure, after deducting all duties, costs, and charges connected therewith; and in cases where the Secretary of the Treasury shall be satisfied that the seizing officers have performed extraordinary services, involving personal risk or expenditure, or the exercise of unusual diligence and skill, in the detection of smuggling, they shall be entitled to such compensation as the Secretary of the Treasury shall determine, not exceeding one-half of the net proceeds resulting from such seizures after deducting the costs and charges connected therewith."

STATEMENT OF SUITS BROUGHT AGAINST COLLECTORS AND OTHER OFFICERS OF CUSTOMS FOR RECOVERY OF ALLEGED EXCESS OF DUTIES PAID ON IMPORTED MERCHANDISE.

Port.	Subject.	No. of suits.	Port.	Subject.	No. of suits.
New York	Hat materials	573	New York	Silk in the piece	7
Do.	Cotton lace, articles of various kinds.	275	Do.	Upholstery nails	7
Do.	Charges on coverings, etc	218	Do.	Tomatoes	7
Do.	Value of Austrian florin	215	Do.	Express packages	7
Do.	Linen handkerchiefs	191	Do.	Rugs	7
Do.	Leaf-tobacco	97	Do.	Thread lace	6
Do.	Philosophical instruments.	80	Do.	Sugar	6
Do.	Beans	79	Do.	Curry-combs, knives, and razors.	6
Do.	Silk and woolen goods	79	Do.	Buckles	6
Do.	Hair pins	76	Do.	Artificial flowers	6
Do.	Statuary	64	Do.	Metal laces	6
Do.	Tiles	55	Do.	Manufactures of paper	6
Do.	Burlaps	53	Do.	Copper rollers	6
Do.	Cotton corduroy	50	Do.	Carmine Persian berry extract.	5
Do.	Manufactures of cotton	50	Do.	Celery seed	5
Do.	Hosiery	48	Do.	Furniture in pieces	5
Do.	Albums	46	Do.	Worsted embroideries	5
Do.	Manufactures of linen embroidered.	46	Do.	Asphaltum	5
Do.	Worsted suitings or corduroys.	40	Do.	Lawn-tennis balls	5
Do.	Webbing	35	Do.	Cotton laces	5
Do.	Gilling twine	32	Do.	Lentils	5
Do.	Forgings of iron and steel	32	Do.	Cotton and other made-up articles.	5
Do.	Manufactures of silk and cotton.	31	Do.	Oil geranium, etc.	5
Do.	Plated ware	30	Do.	Suits on questions concerning which less than 5 suits are pending.	271
Do.	Fabrics in part India rubber.	27	Do.	Suits in which issue is not made up.	1,141
Do.	Coal-tar color	27	Philadelphia	Tarleton and bleached cottons, silks, and down quilts, cotton damask and hat trimmings.	83
Do.	Rattan reeds	25	Do.	Toys, tiles, and philosophical instruments.	39
Do.	Paper lanterns	21	Do.	Iron ore, pins, watch materials, and buttons.	34
Do.	Dress goods	21	Do.	Carpet wool and worsted waste, silk and wool cloakings, rubber garments, worsted yarn, and matalasse cloth.	24
Do.	India-rubber balloons	20	Do.	Embroidered linens and Bombay hemp.	17
Do.	Bichromate of soda	17	Do.	Taffeta gloves	17
Do.	Oleate of soda	17	Do.	Oranges and lemons	18
Do.	Picric acid	23	Do.	Section 7	10
Do.	Linen tapes and braids	16	Do.	Iron ore	8
Do.	Silk lace nets	15	Do.	Suits on questions concerning which less than 5 suits are pending.	30
Do.	Rosalic acid	15	Chicago	do.	12
Do.	Musical instruments	14	Palmire	Iron ore	9
Do.	Re-appraisment	13	Do.	China toys	1
Do.	Buttons	13	San Francisco	Suits on questions concerning which less than 5 suits are pending.	4
Do.	Seeds	13	Cincinnati	Tiles	8
Do.	Embroideries	13	Do.	Suits on questions concerning which less than 5 suits are pending.	3
Do.	Upholstery goods	12	New Orleans	do.	3
Do.	Gilling	11			
Do.	Glass chimneys	10			
Do.	Inland transportation charges.	10			
Do.	Matalasse cloth	10			
Do.	Oil neroli	10			
Do.	Jute and metal goods	10			
Do.	Manufactures of metal and cotton goods.	10			
Do.	Jewelry	9			
Do.	Ten per cent. manufacturers' profit.	9			
Do.	Floral extracts	8			
Do.	Granite	8			
Do.	Worsteds	8			
Do.	Gems	8			
Do.	"Silk cotton"	7			
Do.	Wooden chess-men	7			

APPENDIX C.

EXAMINATIONS IN THE TREASURY DEPARTMENT.

(No. 1.)

LETTER OF THE CHIEF CLERK.

TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
Washington, D. C., November 2, 1889.

SIR: I have the honor to submit herewith the report of Mr. Theodore L. De Land, showing the operations of the Board of Examiners of this Department during the last fiscal year; an outline of the duties of the Board of Examiners and their method of appointment, and four blanks showing the relative weight given to each subject upon which candidates for promotion are examined, and several specimens of papers and questions used in the standard examinations.

The report of Mr. De Land and accompanying papers cover the ground so thoroughly that there is nothing left which it is necessary for me to add thereto, except the fact that where candidates fail to pass the required standard on their first examination, they are, if circumstances will warrant it, allowed a re-examination.

I may also properly call attention to the fact that the general average of candidates examined has been unusually high, and that the lowest averages named in the general recapitulation were made by parties who withdrew from and did not complete their examinations. This fact accounts for the low *general* average apparently attained by candidates who were examined for promotion to class 4, several of whom withdrew before the completion of their examinations.

After a careful investigation of the system prevailing in the Department, as shown by the papers herewith submitted, I am of the opinion that it fully meets the necessities of the case, and I do not see wherein it can be improved.

Very respectfully,

FRED. BRACKETT,
Chief Clerk and Member of the Board of Examiners.

Hon. WILLIAM WINDOM,
Secretary of the Treasury.

(No. 2.)

HISTORY OF EXAMINATIONS.

TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
BOARD OF EXAMINERS,
Washington, D. C., May 15, 1889.

SIR: As verbally suggested by you, I have prepared a brief history of the examinations in the Treasury Department, an outline of the duties of the Board of Examiners, and the method of appointment of its members.

The Treasury Board of Examiners was organized under section 164, Revised Statutes of the United States, which provides that no clerk shall be appointed in any Department in either of the four classes [first, second, third, or fourth, designated in section 163, Revised Statutes] until he has been examined and found qualified by a board of three examiners, to consist of the chief of the bureau or office into which such clerk is to be appointed and two other clerks to be selected by the head of the Department.

The examinations in this Department prior to July 29, 1870, were conducted in an informal manner, and no record was made of the questions given to the candidates or of their answers to the same until Secretary Boutwell, on July 29, 1870, promulgated an order that on and after that date the Board of Examiners of the Treasury Department would be constituted as follows:

The chief of the bureau to which the clerk is to be assigned;

The Chief Clerk of the Department; and

E. B. Elliott, esq., of the office of the Secretary of the Treasury.

The first two members are officers of the Department, while the third member should be a clerk, is named, holds his position in the discretion of the Secretary of the Treasury, and has been changed from time to time.

The present member is Mr. H. Kretz, chief of the mail division. He was appointed by Secretary Manning to that position February 10, 1886, vice E. W. Clark, appointment revoked.

The alternate is Mr. A. L. Sturtevant, chief of the stationery division. He was first appointed on August 15, 1880, as the alternate of Mr. Clark, and after that gentleman's appointment was revoked Mr. Sturtevant was designated, October 30, 1886, as the alternate of Mr. Kretz,* and as such now serves.

The order of Secretary Boutwell of July 29, 1870, further provided that the examinations must be in writing, and must show the process by which the conclusions or solutions are reached.

When the rules and regulations for the purpose of reforming the Civil Service were devised by the Commission appointed by President Grant, under the provisions of an act of Congress approved March 4, 1871, they, by the President's order, went into effect January 1, 1872, and under them competitive examinations for appointments and promotions were made, until March 9, 1875, when Secretary Bristow, by order of President Grant, abolished them, and directed that appointments be made thereafter as provided by section 164, Revised Statutes, the old law of 1853, enacted into the Revised Statutes by the act of June 20, 1874.

Examinations in the Treasury Department were conducted under this order of Secretary Bristow until Secretary Sherman, on February 1, 1878, promulgated an order that promotions of clerks to classes two, three, and four be made from the grade below and from those who have passed the highest examination in competition with clerks of their grade.

Under the above order, and on February 9, 1878, Secretary Sherman appointed a Board of Examiners to examine clerks for promotion in this Department. The board met and formulated rules for examinations for promotion, which were approved February 28, 1878, by Secretary Sherman. These rules modified the order of February 1, 1878, by providing that when, in his opinion, the public interests demand it, the Secretary of the Treasury will appoint a Board of Examiners who will conduct examinations for promotion of clerks in the next lower grade by selection from the three persons who shall have passed the highest examination in competition with clerks of their grade, and provided that the list of eligibles be good for all vacancies accruing within six months from the examination, unless another examination be ordered by the Secretary.

The order of February 1, 1878, referred to above, has fallen into complete disuse, and examinations have since been conducted under section 164, Revised Statutes, and with but few competitive examinations.

* Mr. Kretz has since resigned. Mr. Sturtevant has taken his place on the board, and Mr. A. T. Huntington has been appointed the alternate.

Since the passage of the act of January 16, 1883, known as the Civil-Service law, the Treasury Board of Examiners have only conducted examinations for promotion, and those under the Department order above quoted and old Rule XIX of the Civil Service Commission, which provided that promotions may be made without examination in offices where examinations for promotion are not now held until rules on the subject shall be promulgated.

Attorney-General Brewster, on November 19, 1883, in an opinion on the question of promotion in the classified service, held the general rule to be this:

"That to be eligible for appointment to any class (whether by way of promotion or otherwise) the applicant must have passed an examination for the purpose of testing his fitness for the place."

Under the opinion referred to, the laws of 1853 and 1883, the rule referred to, and under Department Rule IX of the Civil Service Commission, which provides that certain promotions may be made under certain restrictions stated therein, and that other promotions may be made upon any tests of fitness determined upon by the promoting officer, the examinations of the Department are now conducted.

On June 29, 1888, Acting Secretary Thompson, under the direction of the President, issued an order, which subsequently came out by the order of Secretary Fairchild as Department Circular No. 98, 1888, in which the clerks and other employes of the Department were classified. The classification now includes all officers, clerks, and employes with annual or per diem salaries, except those subject to confirmation by the Senate and those employed as messengers, laborers, watchmen, or workmen.

Under the above order, and on July 11, 1888, the Board of Examiners were directed to examine candidates where the compensation was less than \$900 per annum.

On July 13, 1888, I, as the Examiner, was directed to prepare examination papers for the new classified grades. Under this order the Board of Examiners first examined candidates for clerkships below class one.

All the examinations for promotion in the Department are conducted by the Examiner, who is detailed from the regular clerical force of the Department. He prepares the questions, marks the papers, and submits them to the Board of Examiners for action.

The examinations of the Treasury Department for promotion have grown up and have expanded as from time to time experience has suggested desirable changes.

The present standard examinations were prepared by myself under an order of the Department dated August 9, 1887, and, as modified by the Secretary of the Treasury, were adopted as the standard for future examinations by Secretary Fairchild on October 3, 1887.

The examinations are entirely within the range of the courses of the common schools of the Republic. Those for \$900, or lesser grades, are below the course of study of the sixth grade in the public schools of this city; those for the clerkships of class 1 are below the course of the seventh grade of its schools; and those for the clerkships of class 4 are within the limits of the course of the eighth grade; and all are within the President's order as defined in Department Rule II, and of those used by the United States Civil Service Commission for admission, with the following modifications:

Candidates are required to tabulate Treasury statistics, to have a general knowledge of the Department itself, to have a special knowledge of the Bureau in which assigned, and a technical knowledge of the work upon which they have been engaged during the last year. To these modified features special relative weights are given—the greatest weight having been given to the work of the candidate's desk.

In addition to the common-school education as a basis, the special education of the candidate when used in official work is recognized; and each candidate is given an opportunity to voluntarily exhibit his skill in his special line; as, for instance, in draughting, free hand drawing, tracing, map drawing, topography, perspective, algebra, geometry, the use of logarithmic and other tables, statics, hydraulics, stenography, typewriting, the making of stencils for mimeographic copying, tabulations with type-writers and calligraphs, etc., all resting on the common-school education as the essential feature; but when taken at the option of the candidate special marks are given according to the skill required in the special exhibit.

All examinations are in writing, are preserved for future reference, and are, after approval by the Board of Examiners, only accessible to the Secretary of the Treasury, an Assistant Secretary, the Chief Clerk of the Department, and the Examiner, who is their custodian.

Respectfully yours,

THEODORE L. DE LAND,
Examiner.

FRED. BRACKETT, Esq.,
Chief Clerk Treasury Department, and Member of the Board of Examiners.

(No. 3.)

REPORT OF EXAMINER.

TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
BOARD OF EXAMINERS,
Washington, D. C., October 31, 1889.

SIR: As verbally directed by you, I have the honor to report the amount of work performed by the Board of Examiners of this Department during the last fiscal year. Two hundred and twenty-one candidates have been examined. The details will be found in the accompanying tables.

During the fiscal year the pass examinations for promotions by the board have been extended in their scope, and are now applied to the entire clerical force, including that of the Bureau of Engraving and Printing, and to the draughtsmen in the offices of the Supervising Architect and the Coast and Geodetic Survey, except to those for positions above class four.

The candidates for the offices of Special Agents of the Treasury are now required to satisfy a special board as to their fitness for those positions before their appointments are made.

Respectfully yours,

Mr. FRED. BRACKETT,
Chief Clerk and Member of Board of Examiners.

THEODORE L. DE LAND,
Examiner.

NUMBER OF EXAMINATIONS FOR PROMOTION HELD IN THE TREASURY DEPARTMENT DURING THE FISCAL YEAR ENDED JUNE 30, 1889.

Bureau or office.	Classes.					Special Agents.	Total.
	A to E.	I.	II.	III.	IV.		
Secretary of the Treasury	15	6	1	2	3		27
Supervising Architect	7	2	4	1	8		22
First Comptroller	1	1	4	1			7
Second Comptroller	3	1	1	1	1		7
Commissioner of Customs			1				1
First Auditor	2	3					5
Second Auditor	14	12	6	2			34
Third Auditor	1	2	2				5
Fourth Auditor				1			1
Fifth Auditor				1			1
Sixth Auditor	14	13	13	6	3		49
Treasurer of United States	8	4	1	1	2		16
Register		1					1
Comptroller of the Currency		2	2	3	1		8
Commissioner of Internal Revenue	1	4	3	1	1		10
Light-House Board	1						1
Life-Saving Service	1	2					3
Bureau of Navigation							
Bureau of Statistics	2	2	1				5
Secret Service							
Marine-Hospital Service							
Steamboat-Inspection Service				1			1
Bureau of Engraving and Printing	9	1	2	1			13
Coast and Geodetic Survey	2	1					3
Director of the Mint		1					1
Total	81	58	41	22	19		221

GENERAL RECAPITULATION.

Classes.	Failed.	Passed.	Averages.*		
			Highest.	Lowest.	General.
A to E	8	73	95.27	57.00	84.85
I	7	51	91.60	61.00	81.30
II	3	38	92.66	10.80	80.20
III	2	20	91.22	70.36	81.27
IV	8	16	85.80	13.18	74.33
All grades	23	198	95.27	10.80	81.84

* On the scale of 100.

REQUEST FOR OFFICE QUESTIONS, CLASS ONE (\$1,200) AND ABOVE.

TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
BOARD OF EXAMINERS,
Washington, D. C., ———, 188—.

Hon. ———,

SIR: With the view to the examination, at an early date, of M ———, for promotion to a clerkship of class ———, I have to request that at your early convenience you cause to be prepared at least ten questions relative to the general duties assigned by law and Department regulations to the bureau or office under your charge.

I have also to request that you direct the chief of the division in which the candidate is employed to prepare a further list of at least ten questions relative to the work upon which the candidate has been engaged during the last year.

I would especially suggest that the questions be of such a nature as will best test the candidate's general and technical knowledge of official business, and that all ambiguous questions, and those answered by "yes" or "no," be excluded; that they be written or imprinted upon the standard letter-paper of the Department; that the questions and official answers to the same be prepared in like manner for the use of the examiner; that the one list be signed by you, and that the other be signed by the chief of division and be approved by you.

The questions should be marked "confidential," and should be forwarded to my address, marked on the envelope for whom they were prepared.

Respectfully yours,

Chief Clerk and Member of the Board.

NOTE.—The Bureau questions will have a relative weight of 6, and the division questions a relative weight of 8—on a scale of 50—in the examination.

REPORT OF CANDIDATE'S STANDING.

EXAMINATION NO. ———.

TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
BOARD OF EXAMINERS,
Washington, D. C., ———, 188—.

Result of the examination of ———, office of the ———, for promotion to a clerkship of classes 1, 2, 3, and 4.

[An exhibit of the standing in each subject or class will be found in the table below.]

Subject and class.	No. of sheet.	Relative weight.	Standing in each subject or class.	Product of relative weight and standing.
Letter and brief	1	2	.....	.....
Penmanship	1	4	.....	.....
Punctuation	1	1	.....	.....
Notation and numeration	2	1	.....	.....
Addition and subtraction	3	2	.....	.....
Miscellaneous arithmetical questions	4 and 5	6	.....	.....
Accounts	6	2	.....	.....
Grammar	7	4	.....	.....
Criticism of a letter	8	3	.....	.....
Orthography	9	4	.....	.....
Dictation	10	1	.....	.....
Tabulation of Treasury statistics	11	2	.....	.....
General information	12	2	.....	.....
Departmental questions	13	2	.....	.....
Bureau or office questions	14	6	.....	.....
Division questions	15	8	.....	.....
Total		50	.....	.....
General average .....			.....	.....

Time occupied in examination, ——— hours and ——— minutes.

(Time not limited.)

A true copy:

Chief Clerk and Member of the Board.

In addition, special weights are given to special subjects, as type-writing, stenography, draughting, algebra, and higher arithmetic, etc.

REQUEST FOR OFFICE QUESTIONS, CLASS E (\$1,000) OR LESS.

TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
BOARD OF EXAMINERS,
Washington, ———, 188—.

Hon. ———,

SIR: With a view to the examination, at an early date, of M ——— for promotion to a clerkship of class \$1,000, or less, I have to request that at your early convenience you cause to be prepared ten questions relative to the work upon which the candidate has been engaged during the last year.

I would especially suggest that the questions be of such a nature as will best test the candidate's general knowledge of official business of your bureau or office, and that all ambiguous questions, and those answered by "yes" or "no," be excluded; that they be written or imprinted upon the standard letter-paper of the Department; that the questions and official answers to the same be prepared in like manner for the use of the Examiner, and that the list be signed or approved by you.

The questions should be marked "confidential," and should be forwarded to my address, marked on the envelope for whom they were prepared.

Respectfully yours,

—————,
Chief Clerk and Member of the Board.

NOTE.—The Bureau questions will have a relative weight of 5 on a scale of 25 in the examination.

Examination fixed for ———, 188—.

REPORT OF CANDIDATE'S STANDING.

EXAMINATION NO. ———.

TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
BOARD OF EXAMINERS,
Washington, D. C., ———, 188—.

Result of the examination of ———, office of the ———, for promotion to a clerkship of class \$900 or less, or \$1,000.

[An exhibit of the standing in each subject or class will be found in the table below.]

Subject and class.	No. of sheet.	Relative weight.	Standing in each subject or class.	Product of relative weight and standing.
Letter and brief	1	2	.....	.....
Penmanship	1 to 5	3	.....	.....
Copying, first dictation	2	1	.....	.....
Copying, second, plain copy	3	2	.....	.....
Copying, third, rough draught	4 and 5	3	.....	.....
Miscellaneous arithmetical questions	6 and 7	4	.....	.....
Orthography	8	3	.....	.....
General information	9	2	.....	.....
Office questions	10	5	.....	.....
Total .....	.....	25	.....	.....
General average .....	.....	.....	.....	.....

Time occupied in examination, ——— hours and ——— minutes.

(Time not limited.)

A true copy :

—————,
Chief Clerk and Member of the Board.

SPECIMEN EXAMINATION QUESTIONS.

CLASS E, \$1,000.

Treasury Department.—Examination for promotion to \$1,000 class or less.—New Series, No. 2.

[Sheet No. 1.—*Letter and brief.*]

INSTRUCTION.—Write a letter of not more than one full page in length; address it to the Secretary of the Treasury; sign it with your full name; fold it, and indorse upon its proper fold a brief or summary of its contents, as per the official form prescribed by the Secretary of the Treasury.

You may take either of the following topics for the subject of your letter:

- (a) A description of the work of the office in which you are or have been employed.
- (b) Describe any one of the parks in Washington City.
- (c) Your idea of an examination that would best test your fitness for the position you seek.
- (d) Give reasons for or against the appropriation of moneys from the U. S. Treasury for educational purposes among the States.

NOTE.—This part of the examination is designed to show your aptitude for composition and correspondence; your power to state clearly and grammatically your views; your knowledge of the forms of address; your neatness; your faculty of adhering to the subject-matter throughout your letter; and it will also be considered in determining your average in penmanship.

Please to read the directions at the head of each sheet and carefully comply with them.

Upon completing each paper the candidate should sign it and place it upon the examiner's desk.

N. B.—No extra copies of the sheets will be furnished. Continuation sheets furnished by the examiner. The time occupied in the examination is not limited.

[Sheet No. 2.—*Copying.*—First Exercise—Writing from dictation.]

As a test of the candidate's orthography, and of his accuracy in recording words and placing punctuation marks, the examiner will read a paragraph from the last finance report, or from a bureau report, or a selected extract from the works of some standard writer, once through, for the full information of the candidate, and then slowly for the candidate to copy from the dictation.

NOTE.—Spelling, use of capitals, punctuation, and all omissions and mistakes will be taken into consideration in marking the exercises under copying.

[Specimen of English read to the candidates for promotion to clerkships of classes A to E (salaries less than \$720 or more but less than \$1,200)].

As languages grow, so they decay. As old modes of thought give place to new ones, so the forms in which those modes are expressed give place to new forms. Thus the language grows and decays at the same time, just as in nature, out of the decay of vegetation, other forms of vegetable life spring up. Out of the decay and death of the Latin sprang the Romanic languages. Out of the decay and death of the Anglo-Saxon sprang the English. Out of the decay and death of the old Slavonic sprang the Russian. In the progress of a nation from the employment of hunting to that of the shepherd, and then to that of commerce, there is, at each step, a death of some words and the birth of new ones. The same law obtains in the change from one form of government or of religion to that of another; as for instance, a change from kingly government in England to that of a republican government in the United States.

As languages have a life, which, like the life of an individual, may be written, so they die, and are numbered only with the things that were. They may, indeed, still exist in manuscript or on the printed page, but not on the lips of men. They may be embalmed in the hearts and memories of students, but they know no resurrection into the voices of the people. This is true of the Sanscrit, of the Greek, of the Latin, and of the Anglo-Saxon. These are dead languages. They are in a petrified state, and they exhibit the "modes of thought of the people who spoke them and

their relations to other races as fossil remains show the forms and relations of animal life." Thus languages die, but portions of them exist by transmission in other languages. Thus portions of the Latin exist in the Romanic languages, portions of Greek in the Romaic, portions of the Sanscrit in the Hindostanee, portions of the Anglo-Saxon in the English. Thus languages, though dead, live in their descendants, as men though in their graves live in their posterity.

[Sheet No. 3.—*Copying*—Continued.—Second exercise—Writing from plain copy.]

NOTE.—Spelling, use of capitals, punctuation, and all omissions and mistakes will be taken into consideration in marking the exercises under copying.

Copy the following precisely :

FOREIGN COMMERCE.

The values of our imports from and exports to foreign countries during the year ended June 30, 1887, as compared with the preceding fiscal year, have been as follows:

Merchandise.

	1886.	1887.
Exports—		
Domestic	\$665,964,529	\$703,022,923
Foreign	13,560,301	13,160,288
Total	679,524,830	716,183,211
Imports	635,436,136	692,319,768
Excess of exports	44,088,694	23,863,443

Exports.

The value of our exports of domestic merchandise during the last fiscal year exceeded those of 1886 by \$37,058,394.

The following are the articles of domestic product or manufacture the exports of which have materially increased during the last fiscal year:

Wheat	\$40,453,766
Wheat flour	13,507,127
Pork and meat products, except beef products	6,185,297
Leather, and manufactures of	1,698,456
Furs and fur-skins	1,486,175
Cotton, unmanufactured	1,136,415

Imports.

The total value of the imports of merchandise increased from \$635,436,136 in 1886 to \$692,319,768 in 1887, being an increase of \$56,883,632, or 9 per cent., of which \$22,061,831 represents the increase in the value of free merchandise and \$34,821,797 the increase in the value of dutiable imports.

4
Dear Sir,
Wash, D. C., Nov. 7, 1887.

Sir,
Sixteen
16 years have elapsed since the present permanent appropriation was made. The amounts available for the payment of customs expenses other than that ^{drawn} derived from the Treas were in the fiscal year ending June 30, 1871, as per the following exhibit:

887
From fines, penalties, and forfeitures ----- \$ 952,579.86.
From fees of customs officers ----- 585,633.59
From storage, cartage, &c ----- 409,587.59
48 Total ----- \$ 1,947,801.04

By changes in the statutes since that date the ^{two} first accounts have responded to the increase of business, and the exhibit for the fiscal year 1887 is as follows:

From fines, penalties, and forfeitures -- \$ 150,205.41.
From storage, cartage, &c -- 48 784,014.92
Total -- \$ 1,034,220.33

Or a reduction of \$ 893,017.38 in the amount of annually money available for payment of customs expenses; so that was necessary to meet the expenses of that year.

Respy, yrs

Yours as ever, your
obdt. Servt.

Atty Secy.

A full reply to the other question
unhappily submitted by you is nearly
completed and will be sent to-day.

The Honorable
The Speaker of the House of Reps.

but the conditions of business have changed
in such a way that it is no longer possible
to maintain the same level of service

quantity of service will be lost

From fees of customs officers ----- \$ 797,617.53

a deficiency of
funds

[Sheet No. 5.—*Copying*—Continued.—Third Exercise—Writing from rough draught.]

DIRECTIONS TO CANDIDATE:—Make on this sheet, ready for signature, a copy of the letter, a rough draught of which is on sheet 4, punctuating and capitalizing as in copy, but writing in full all abbreviated words, except D. C. and etc.

[Sheet No. 6.—*Miscellaneous arithmetical questions.*]

I. Add the figures in the following table of exports of domestic merchandise and find the total exports for the year 1887; and then, to find the excess of exports for 1887 over 1886, subtract from the sum found the exports for 1886, which aggregated six hundred five millions ten thousand one hundred and seventy-seven dollars:

Articles.	1887.
Animals.....	\$10, 598, 362
Breadstuffs.....	165, 768, 662
Coal.....	4, 626, 325
Copper, and manufactures of.....	3, 727, 447
Cotton, and manufactures of.....	221, 151, 399
Furs and fur-skins.....	4, 807, 277
Iron and steel, and manufactures of.....	15, 963, 756
Leather, and manufactures of.....	10, 436, 138
Oil-cake and oil-cake meal.....	7, 309, 691
Oil, mineral.....	46, 824, 915
Provisions:	
Meat products.....	82, 945, 994
Dairy products.....	9, 837, 302
Sugar.....	11, 442, 337
Tobacco, and manufactures of.....	29, 230, 672
Wood, and manufactures of.....	19, 654, 934
Total exports 1887.....	
Total exports, 1886, brought down.....	
Excess of exports in 1887.....	

II. Express the following in figures: Forty-seven billions nine hundred millions eighty thousand seven and (*decimal*) four hundred twenty-seven hundred-thousandths.

III. Express in *words* the following figures, signs, and abbreviations: 10 cwt. 3 qr. 18 lb. 7 oz. 6 doz.; 7 mi. 18 rd. 9 yd. 2 ft. and 7 in.; 3^{bu.} 3 pk. and 3 qt.; and $8 \times 3 - 2 \times 4 = 44 \div 4 + 5$.

IV. Express in the Roman notation the date: A. D. 1863.

V. Express in *words* the following four examples, (a), (b), (c), and (d): (a) MDCCCLXXXVIII; (b) \$1,218,338,031.47; (c) .0216022; (d) £23 10s. 11d.

[Sheet No. 7.—*Miscellaneous arithmetical questions*—Concluded.]

VI.—If $2\frac{1}{2}$ yards of linoleum costs $\$7\frac{1}{2}$, what will $7\frac{1}{2}$ yards cost?

VII. Add .03046, 27.02, and seven hundred-thousandths; from the sum take .01053; multiply the remainder by four and one-hundredth; and divide the product by .03. (Express the answer in a whole number and a vulgar fraction.)

Give operation in full.

VIII. Four examiners in the Bureau of Engraving and Printing were given 36,480 sheets of internal-revenue stamps to examine. The first examined $\frac{1}{4}$ of the stamps and rejected one-fortieth of her work; the second examined one-fourth of the stamps and rejected $\frac{1}{10}$ of her work; the third examined one-fifth of the stamps and rejected one thirty-second of her work; the fourth examined the remainder of the stamps and rejected one thirty-eighth of her work. How many good sheets and how many bad sheets were found by all the examiners?

Give operation in full.

IX. In excavating for a new United States court-house the contractor removed a mass of earth 30 feet long, 24 feet wide, and 12 feet deep. How much did it cost at 75 cents for each cubic yard?

Give operation in full.

X. A lady out shopping made purchases as follows: Two pair of gloves at $37\frac{1}{2}$ cents a pair, 40 yards of muslin at $8\frac{1}{2}$ cents a yard, some school-books for \$1.63, two and one-

third yards of fine lace at $2\frac{1}{2}$ dollars a yard, 120 eggs at 16 cents a dozen, a quarter's worth of street-car tickets, a Scribner's Monthly for 25 cents, and a Century Magazine for \$0.35. When she left home she had only two ten-dollar silver certificates. If she also gave away two dimes in charity, spent a nickel for a glass of soda-water, and bought a stamp for a letter and a postal-card, how much did she have left?

Give operation in full.

[Sheet No. 8 — *Orthography.*]

This exercise is intended to test the candidate in orthography. The examiner will select from some Treasury report twenty words, pronounce each word distinctly, and give its definition. The candidate will write opposite a number only the word, and will not write its definition.

[*Specimen list.*]

Fiscal, certificates, revenue, oleomargarine, commission, copy, copied, copying, copyist, copyists, money, moneys, sealing, ceiling, eligible, illegible, illegal, wait, weight, alpaca.

[Sheet No. 9. — *General information.*]

This exercise is designed to show the candidate's general information and knowledge, acquired in and out of school.

I. Name any four States of the Union east of the Mississippi River, and after each name its capital city; and also name two Territories of the United States.

II. Name one American or Union general who commanded in the Revolutionary War; one in the War of 1812; three in the Mexican War; and five in the Civil War.

III. Name one of the bureaus of the Treasury Department; name its head; and briefly describe its duties.

IV. State how many separate houses constitute the Congress of the United States, and name them.

V. Name the Great Lake entirely within the United States, and also name four other lakes in the States or Territories or on the border.

VI. Name any three secretaries of the Treasury since Secretary Chase.

VII. Correct the following sentence: Of the two female clerks examined she's the best, and her examination papers was also the better of the two.

VIII. In which war and on what water did the fight between the *Monitor* and the *Merrimac* take place?

IX. If you were to travel by rail from Washington, D. C., to either New York, Chicago, St. Louis, Atlanta, or Charleston, S. C., what States would you pass through?

X. Ask the examiner for an interest table, and from it show the interest on \$8,700 for 55 days at $4\frac{1}{2}$ per cent.

[Sheet No. 10. — *Bureau or office questions.*]

The ten questions handed to you herewith have been prepared by the head of the bureau or chief of division in which you are employed, and are made a part of this examination by the direction of the Secretary of the Treasury. They are designed to show your general knowledge of the official business of the bureau or office in which you are employed and on which you have been engaged.

Copy the questions and give your answers on this and the accompanying sheets. Each answer is to immediately follow the question to which it pertains.

[Specimen of office questions propounded to a candidate for promotion to a clerkship of class E (\$1,000) by the Division of Customs, office of the Secretary of the Treasury, November, 1889.]

Q. I. Name by their official titles three of the principal customs officers at New York?

Q. II. What do the letters W. and T., W. and E., and I. T. stand for in customs correspondence?

Q. III. In considering protests and appeals at the Department, what is taken as evidence that the same have been filed within the required statutory time?

Q. IV. What is the difference between a customs law and a customs regulation?

Q. V. If a foreign minister wanted to import some wines without paying duty thereon how should he proceed to get them through the New York custom-house free.

Q. VI. What duty is imposed on importations of Apollinaris water?

Q. VII. What is the duty on American goods exported and returned?

Q. VIII. If valuable dutiable articles are found secreted about the person of a passenger landing from a European steamer what is done with them?

Q. 9. If the passenger should satisfy the Department or the collector, as the case may be, of his innocence of intent to defraud the revenue, upon what terms might the goods be released to him?

Q. 10. Give an outline of how a case (say on appeal) passes through the Customs Division?

NOTE.—In addition to the above, the candidate was tendered and accepted a supplementary examination. She selected type-writing and was given dictations, and she also executed some tabulations with her machine. For these efforts she received special credits, which very much increased her general average.

CLASS ONE, \$1,200.

Treasury Department.—Examination for promotion to first class.—New series, No. 1.

[Sheet No. 1.—*Letter and brief.*]

INSTRUCTION.—Write a letter of not more than a page in length; address it to the Secretary of the Treasury; sign it with your full name; fold it, and indorse upon its proper fold a brief or summary of its contents, as per the official form prescribed by the Secretary of the Treasury.

You may select your own subject, or take either of the following topics for the subject of your letter:

- (a) The increase in the weight of the subsidiary silver coin.
- (b) Why do Americans pay to labor the highest wages in the world?
- (c) Write a description of Washington, D. C.
- (d) The advantages your State offers as a residence.

NOTE.—This part of the examination is designed to show your aptitude for composition and correspondence; your power to state clearly and grammatically your views; your knowledge of the forms of address; your neatness; your faculty of adhering to the subject-matter throughout your letter; and it will also determine your averages in penmanship and punctuation.

Please to read the directions at the head of each sheet, and carefully comply with them.

Upon completing each paper, the candidate should sign it and place it upon the examiner's desk.

N. B.—No extra copies of the sheets will be furnished. Continuation sheets furnished by the examiner. The time occupied in the examination is not limited.

[Sheet No. 2.—*Notation and numeration.*]

CAUTION.—Write the answers directly under the questions to which they pertain, and be careful to insert the proper points.

I. The United States has received from loans from 1837 to 1885 the sum of \$11,690,187,817.92. Express this amount in words.

II. The net receipts of the Government from 1837 to 1885 were eleven billions seven hundred two millions one hundred twenty-eight thousand seven hundred fifty-four dollars and sixty-five cents. Express this amount in figures.

III. The Assay Commission showed that the average fineness of gold coins at the Mint was .899937. Express this number in words.

IV. The Director of the Mint stated the average price of silver bullion in London was forty-seven and thirty-five thousand seven hundred ninety-five hundred-thousandths pence per ounce. Express this number in figures.

V. Express in figures the date MDCCLXXXVII.

VI. Express in the Roman notation the date 1492.

VII. Express in words the mixed number $1,114\frac{133}{100}$.

VIII. Express in figures the mixed number one hundred twenty-seven and one hundred eleven nine thousand five hundred twenty-firsts.

IX. Express decimally the numbers $\frac{1}{8}$, $\frac{17}{100}$, 16 per cent., $.33\frac{1}{3}$ per cent., $\frac{7}{8}\%$; and in vulgar fractions (lowest terms) .16, .875, .00875, and thirty-five fortieths of one per cent.

X. Express in words (no abbreviations) the denominate numbers symbolized as follows: 2 T., 3 cwt., 4 lb., 5 oz., 10 gr., 1 lb., 2 pwt., 3 hhd., 2 bbl., 3 gal., 2 pt., 6 gi.; 1° 2' 3" N.; 3 yr., 2 da., 2 hr., 1 m.; and 6 cu. ft.

[Sheet No. 3.—*Addition and subtraction.*]

The following data are extracted from No. 1, July, 1887, Bureau of Statistics, and show the exports and imports of merchandise and gold and silver coin and bullion for the period stated. Add perpendicularly and horizontally, and make the necessary subtractions and arrangements to fill the spaces in the table below:

Months.	Exports.—Dollars.			Imports. Dollars.	Monthly excesses of—	
	Domes- tic.	Foreign.	Total.		Exports. Dollars.	Imports. Dollars.
1887.						
January	72, 263, 877	1, 814, 979		56, 680, 746		
February	56, 900, 695	1, 904, 238		60, 631, 889		
March	65, 697, 334	3, 718, 187		64, 689, 673		
April	48, 689, 807	3, 019, 708		65, 327, 617		
May	43, 928, 082	1, 529, 328		60, 953, 398		
June	49, 613, 145	1, 312, 735		62, 720, 293		
July	50, 657, 749	1, 242, 010		60, 113, 779		
Totals (7 months)						
Total domestic exports brought down						
Total exports						
Total imports brought down						
Total excess of imports over exports						
				Total excesses of exports brought down.		
				Total excesses of imports over ex- ports.		

[Sheet No. 4.—*Miscellaneous arithmetical questions.*]

I. There were issued to the Bureau of Engraving and Printing sheets of distinctive paper for the printing of the silver certificates: $\frac{1}{4}$ were used for 10's, $\frac{1}{2}$ for 5's, $\frac{1}{4}$ for 2's, and the balance, or 10,000 sheets, for 1's. How many sheets were issued in all?

Give operation in full.

II. The standard weight of the United States double-eagle (gold) is 516 grains, 900 thousandths fine. How many grains of pure gold in 1,000 quarter-eagles?

Give operation in full.

III. Ask the examiner for a reduction table, and with it reduce \$56,431.12 and two and eleven-twelfths mills U. S. standard of value to British sterling.

Give operation in full.

IV. A Treasury clerk, recently promoted to a clerkship of class 1, obtained in his examination (on the scale of 100) averages in the different subjects as follows (the relative weight of each subject is given in the parentheses): Notation and numeration, 93, (1); addition, 100, (1); miscellaneous questions in arithmetic, 98, (6); accounts, 100, (2); bureau questions, 79, (6); division questions, 93, (8); history, geography, and government, 83, (2); orthography, 100, (4); syntax, 96, (4); letter and brief, 75, (1); penmanship, 75, (4); and punctuation, 70, (1). What was his general average?

Give operation in full.

V. The assistant treasurer at New York received a lot of old gold coin weighing 8 lbs. $10\frac{1}{2}$ gr.; when assayed $\frac{1}{2}$ was found to be of full weight, and these coins were put into circulation, and the balance was sent to the Mint. What was the weight of those sent to the mint?

Give operation in full.

VI. To execute an order for blank forms 1,000 sheets of paper 24 by 20 inches, weighing 24 lbs., were purchased; but to execute another order the same number of sheets and same weight were required, but the paper was only 16 inches wide. What was its length?

Give operation in full.

[Sheet No. 5.—*Miscellaneous arithmetical questions—Concluded.*]

VII. At the close of the fiscal year 1887 the Secretary of the Treasury stated that the amount of the 4 per cent. bonds outstanding (interest payable quarterly, on the first day of January, April, July, and October) was \$737,800,600. What was the total interest on this amount of these bonds for the months of April, May, and June, 1887?

Give operation in full.

VIII. What sum of money, if loaned at 6 per cent. on October 21, 1885, would amount, interest and principal, to \$1,370.22, on September 15, 1887?

Give operation in full.

IX. What would 100,000 hundred-dollar United States $4\frac{1}{2}$ per cent. bonds cost when the market rate is 110?

Give operation in full.

X. The Commissioner of Internal Revenue shipped from the stamp division to a collector of internal revenue a package of 100 sheets of 40-gallon tax-paid stamps, each sheet contained 3 stamps, to each stamp there were attached 9 coupons for 1 gallon each, and the tax was 90 cents per gallon. The collector sold the stamps as follows: 50 sheets with all the coupons attached, 30 sheets with the last 6 coupons cut from each stamp, and 20 sheets with all the coupons cut from each stamp.

Required, the collector's debit and his cash receipts.

[Sheet No. 6.—Statement of account.]

John Todd, paymaster, U. S. Navy, in rendering his account current for the quarter ended March 31, 1887, owed the United States a balance of \$10,001.01. April 3, he received from paymaster of flagship, \$12,345.67; May 4, he paid on vouchers per abstracts, \$4,287.89; he received May 10, on requisitions, from other paymasters, \$24,000; he paid May 31, officers and crew of *Mohican*, \$18,147.46; he paid June 2, marines, \$4,000.26; he received June 4, as proceeds of bills of exchange, \$18,247.98; paid June 10, officers' commuted rations, \$3,987.62; he received June 11, from sale of effects of dead sailor, \$27.13; he paid June 14, commuted rations to crews, \$14,122.10; received June 18, cash, sale of deserter's watch, \$4.02; paid June 21, commuted rations to marines, \$4,826; June 28, deposited with an assistant treasurer, \$110,000; June 29, received, cash, on Treasurer's draft, \$110,000; and paid June 30, repairs for broken spar, \$146.

Acting for the paymaster, open and state the account between him and the Government for the quarter ended June 30, 1887; show the balance due, and give the proper heading.

[illegible]

[Sheet No. 7.—Questions in grammar—false syntax and improprieties.]

Correct the following sentences; but do not change the sentences or the order of the words except where necessary to remove improprieties, ambiguities, or false syntax.

I. There is an harshness in the following sentences.

II. The detective hoped to find the counterfeiter whom he imagined was concealed there.

III. In that occupation there is no room for the mind's exerting any great effort.

IV. However, in these cases, custom generally determines.

V. Whom do they say it is?

VI. We are still much at a loss who civil power belong to.

VII. The silver vault must be ten foot broad.

VIII. For ought I know there aught to be another nought in your dividant.

IX. No unless an previous understanding to the contrary have been had with the Secretary.

X. The buk were red bi hym an i.

[Sheet No. 8.—*Criticism of a letter.*]

Copy the following paragraphs, correct errors in orthography, syntax, punctuation, form, and other improprieties; put it into the form of a letter; address it to the Speaker of the House of Representatives, and prepare it for the Secretary's official signature.

The exercise is designed to show your qualifications for quickly and accurately criticising the faulty composition of another, so far as to see that it is finally expressed in correct and official form.

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Washindon d c septemer 23 1887.

Sir in reepli too your vurbil request of the 22nd proxemow i will stait Refuring too fre woll that a reduckshum of unnesisari an innegwryous tacksashun is knet enuf an wil opperaat sloly inn dieminishin reveneu last years import tacks on ra woll is Lyttle moar then thee near groth last year of our tackses from wisky Tobacker an bier too mak woll fre off tacks ma finaly work a largor los of reveneu bi innablin our wollen manfacturers too undercell at a prophisit the foren im porters who brought in last year 40536509 \$ wurth off manfactories of woll from witch we git a tacks of 27 milion 2 hundred 78 thousand 528 dolers.

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[Sheet No. 9.—*Orthography.*]

The words in the following list were selected at random from the finance report, and are submitted to you to test your capacity for detecting at sight errors in orthography and your ability to correct the errors you find. Copy correctly, spelling the entire list: 1, sequestrashun, 2, colatterel; 3, konsumshun; 4, killegrames; 5, seinyerage; 6, subcidearey; 7, pamflet; byemettalist; 9, tolarence; 10, recievibal; 11, reasembling; 12, negoshiasun; 13, apendixes; 14, parelell kollums; 15, merretoreous; 16, preceeding; 17, a slite eror; 18, supeseeded; 19, the det was skailed; 20, fundibal.

[Sheet No. 10.—*Dictation exercise.*]

As a test of the candidate's orthography, and of his accuracy in recording words and placing punctuation marks, the examiner will read a paragraph from the last finance report, or from a bureau report, or a selected extract from the works of some standard writer; once through for the full information of the candidate, and then slowly for the candidate to copy from the dictation.

[Specimen of English read, from the report of the Bureau of Statistics, 1888, page XIII.]

It is not improbable that a large number of those who will examine this report have a vague and undefinable, and in some respects a misleading idea of what wool in a commercial sense really is, and how it differs from hair or fur; hence it is deemed proper in this place to attempt to disentangle it from popular misconception.

While it is true wool is a variety of hair, which in ordinary language is accepted to mean a smooth, straight filament, growing from the skin of animals, like human or horse hair, and without serrations of any kind on its surface, wool is not hair, nor is hair wool.

Primarily the term wool is applied both to the fine hair, or fleece, of animals, as sheep, otter, beaver, rabbits, the alpaca, and the cashmere, some species of goats, and other animals, and to fine vegetable fibers, as cotton. But in this report the term wool refers only to the fleece of the sheep, an article which from the earliest periods of human history to the present time has been of primary importance, ranking next to cotton as a raw material for textile fabrics, and forming a very large part of the clothing of mankind in the temperate regions of the globe.

Hair is straight; wool is wavy. Hair is crisp and hard; wool is soft. Viewed under the microscope, hair presents a smooth surface, whereas each woolly filament is covered with scales underlying each other, and projecting wherever a bend occurs in the fiber. If each fiber were straight and smooth, as in the case of hair, it would

not retain the twisted state given to it by spinning, but would rapidly untwist when relieved from the force of the spinning-wheel. The wavy convolutions cause the fibers to become entangled with each other and hold them in close contact. Moreover, the deeper these scales or teeth fit into each other, the closer becomes the structure of the thread and consequently the cloth made of it. This gives to wool the quality of *felting*, which with hair is impossible.

[Sheet No. 11.—*Tabulation of U. S. Treasury statistics.*]

Rule, with a pen, ink, and ruler, in the space below, a table of eight columns; one for "Issues;" six for "Denominations," and, under this head, place denominations as follows: 3c., 5c., 10c., 15c., 25c., and 50c.; and the eighth column for "Amount;" prepare it for seven lines of items, and under the head "Issue" write on the respective lines: First, Second, Third, Fourth, Fourth 2d, Fourth 3d, and Fifth; then give one line for Totals, and then fill the table from the following data, so as to show by issues and denominations the redeemed fractional currency of the United States destroyed by the Secretary of the Treasury:

Third issue—3c., \$13.58; 5c., \$15.12; 10c., \$187.05; 25c., \$367.49; denominations—50c., first, \$182.50; second, \$210.75; third, \$620.25; fourth, \$244; fourth 2d, \$1,242.75; fourth, 3d, \$1,366.25; fifth, \$2,672; total, \$6,538.50; first issue—5c., \$33.84; 10c., \$61.15; 25c., \$77.63; amount, \$355.12; denominations, 10c.—second, \$75.45; fourth, \$727.40; fifth, \$1,745.80; total, \$2,793.85; second—5c., \$46.12; 25c., \$92.97; denominations—15c., fourth, \$285.41; 25c., fifth, \$4,295.99; totals—3c., \$13.58; 5c., \$95.08; 15c., \$285.41; 25c., \$6,159.01; amount, \$15,885.43; amount—second, \$422.29; third, \$1,203.49; fourth, \$2,581.74; fourth 2d, \$1,242.75; fourth 3d, \$1,366.25; fifth, \$3,713.79; denomination, 25c.—fourth, \$1,324.93.

This exercise is designed to develop the candidate's capacity for arranging figures for ready reference.

[Sheet No. 12.—*General information.*]

This exercise is designed to show the candidate's general information and knowledge, acquired in and out of school.

I. What vote is required by the electoral college to elect a President of the United States?

II. Who is Commander-in-Chief of the Army of the United States?

III. What interoceanic canal is now in process of construction on the continent of America?

IV. What important sea duel took place near Cherbourg, France, in 1864; who were the respective commanders of the vessels; and what was the result of the fight?

V. How many articles in addition to and in amendment of the Constitution of the United States have been adopted?

VI. What officer of the United States shall preside when the President is tried upon impeachment?

VII. What silver coins are now coined by the United States at the mints?

VIII. Who is the President *pro tempore* of the United States Senate?

IX. Who is the Speaker of the House of Representatives?

X. Name two lumber-producing States, two iron-producing States, and two cattle-growing States of the Union.

[Sheet No. 13.—*Departmental questions.*]

This exercise is designed to show, in a limited degree, the candidate's aptitude for the observing of matters about the Executive Departments in general.

I. Briefly state two recommendations made by the head of your bureau in his last annual report.

II. It comes to your knowledge that counterfeit money is in circulation in a certain portion of the United States. To what officer of the Department should you give your information *direct*?

III. To whom should the interest due on bonds held by the Treasurer of the United States for the security of the circulating notes issued by the national-banking associations be paid?

IV. What officer of the Treasury receives and disburses the moneys of the United States?

V. What officers of the Treasury have their engraved signatures imprinted on the United States notes?

VI. What paper moneys are now printed for circulation by the United States? (Include the gold certificates.)

VII. What member of the Cabinet precedes the Secretary of the Treasury in rank?

VIII. What is the highest rate of interest paid at the present time by the United States on the interest-bearing debt?

IX. Name the Treasurer of the United States and the Assistant Treasurer of the United States at Washington.

X. Name five bureau officers of the Treasury Department, excluding the head of the office in which you are engaged.

[Sheet No. 14.—*Bureau or office questions.*]

The ten questions handed to you herewith have been prepared by the head of the bureau in which you are employed, and are made a part of this examination by the direction of the Secretary of the Treasury. They are designed to show your general and technical knowledge of the official business of the bureau or office in which you are employed.

Copy the questions and give your answers on this and the accompanying sheets. Each answer is to immediately follow the question to which it pertains.

[Specimens of questions asked on November 11, 1889, to a candidate from the First Comptroller's office.]

First Comptroller's office.

Q. I. Which of the accounts does the law provide shall be examined and certified by the First Comptroller?

Q. II. Which of the accounts are examined and certified by the Second Comptroller of the Treasury?

Q. III. By what Auditor are accounts accruing in and relative to the Department of State settled?

Q. IV. What officer in the Treasury Department is the general book-keeper for accounts which are examined and certified by the First Comptroller?

Q. V. What officer in the Treasury Department is charged by law with the safe-keeping and paying out of the public moneys?

Q. VI. What is the lawful authority and direction to the proper officer of the United States upon which he pays out moneys from the Treasury?

Q. VII. What does the Constitution of the United States provide respecting the payment of money from the Treasury?

Q. VIII. State briefly the several steps pursued in the Treasury Department in the payment of a balance found due on an account which has been examined and certified by the First Comptroller and direction for payment has been given in the Comptroller's certificate.

Q. IX. How long does an annual appropriation remain available upon the books of the Treasury Department before it is carried back to the surplus fund by operation of law?

Q. X. In the settlement of an officer's account by the accounting officers of the Treasury, what voucher or certificate is filed with the account, showing the balance found due to or from the United States on the previous settlement of the same officer's account, as certified by the First Comptroller?

[Sheet No. 15.—*Division questions.*]

The ten questions handed to you herewith have been prepared by the chief of the division in which you are employed. They have been approved by the head of your bureau, and are made a part of this examination by the direction of the Secretary of the Treasury. They are designed to develop your general, special, and technical knowledge of the official duties on which you have been engaged during the last year. These questions will have a greater relative weight in this examination than any other list of questions submitted to you.

Copy the questions and give your answers on this and the accompanying sheets. Each answer is to immediately follow the question to which it pertains.

[Specimen of questions asked on November 11, 1889, to a candidate from the First Comptroller's office.]

Division of foreign intercourse and public debt, First Comptroller's office.

Q. I. How are consuls of the United States appointed?

Q. II. How are commercial agents of the United States appointed?

Q. III. By whom are the bonds of United States consular officers approved and where are they filed?

Q. IV. For what time may a consul of the United States receive salary, after he has been commissioned and taken the oath of office, and before he actually enters upon the duties of his office?

Q. V. What is the maximum amount that a consular officer, who is compensated by fees only, may retain as his annual compensation from official fees collected?

Q. VI. What limit do the laws and consular regulations fix as to the amount to be allowed and paid to the United States consular officers for office rent?

Q. VII. What is the maximum amount that a consular agent may receive and retain from official fees collected as his annual compensation?

Q. VIII. How does a salaried consular officer, at a post where the fees collected are not sufficient to pay his salary in full, obtain and receive the balance that may be due to him at the end of a quarter, on his salary account?

Q. IX. State briefly the several steps pursued in the Treasury Department in the payment of a draft of a consular officer drawn on the Secretary of the Treasury on account of salary and filed with the First Comptroller for payment.

Q. X. With whom are deposited the surplus consular fees collected by the consular officers of the United States in Great Britain and on the Continent of Europe?

NOTE.—The candidates for clerkships above class 1 are examined on substantially the same subjects as those given above, differing only in degree, increasing in scope according to grade. Those from the Coast and Geodetic Survey are given technical questions, including higher mathematics and topographic drawing. Those from the office of the Supervising Architect are given tracings, projections, cube root, statics, hydraulics, computation in strength of materials, sketches, duodecimals (and graphic statics, if acceptable to candidate), and type-writing and stenography, etc. Candidates may volunteer in algebra or other branches, and receive for their efforts special credits.

MISCELLANEOUS DIVISION QUESTIONS.

[Specimen of office questions used in the examination of a candidate for a clerkship of Class D (\$840) in the office of the Second Auditor, November 5, 1889.]

I. Under late legislation, state for what period the forfeitures by desertion in the regular Army are paid to the Soldiers' Home?

II. Under what laws are these forfeitures paid?

III. What officers of the Government settle these accounts, and where is the money paid?

IV. As the Soldiers' Home accounts are now being settled, how would you dispose of the following case:

A soldier enlisted in Company A, Second Cavalry, July 15, 1879; promoted sergeant August 1, 1880; deserted December 30, 1880, and last paid to August 31, 1880. Due United States, for clothing overdrawn, \$40. A sergeant at desertion. A deserter at large.

V. When a settlement in favor of the Soldiers' Home has been made, what officer is custodian of the papers, and what representative of the Home must be notified of said settlement?

VI. What stoppages or fines are paid over to the support of the Soldiers' Home?

VII. Audit the following cases exactly as you would for reporting to the Second Comptroller:

A soldier enlisted into Company G, First Cavalry, January 1, 1878, discharged by re-enlistment January 1, 1883, deserted July 1, 1883, last paid to February 28, 1883. Due soldier for retained pay, \$6, and clothing \$12. Apprehended July 16, 1883; \$30 paid for apprehension. Tried by general court-martial, and found not guilty of desertion, but of absence without leave. Sentenced to forfeit all pay due at date of desertion and to make good the time lost. Discharged January 1, 1888, by expiration of term of service. A private during service.

VIII. If, instead of discharge, this soldier had again deserted August 31, 1883, how would you report?

IX. Suppose the soldier had been found guilty of desertion by the general court-martial and sentenced to forfeit all pay due or to become due, and be dishonorably discharged, and was discharged September 30, 1883 as per sentence?

X. A soldier enlisted in Company B, First Cavalry, July 1, 1880, deserted December 16, 1883, last paid to June 30, 1880. Due soldier for clothing, \$46. Due United States for ordnance and ordnance stores \$150, for camp and garrison equipage, \$131. Apprehended March 1, 1884; \$30 paid for apprehension. Again deserted April 15, 1884, taking with him two horses valued at \$75 each. A deserter at large. A private during service.

[Specimen division questions used in the examination of a candidate for second-class draughtsman in the office of the Supervising Architect, September 24, 1889.]

I. State the points on which it is necessary to require information from the engineer making the survey of a site in order to make the working drawings for a public building.

II. State points of information necessary to be obtained from a postmaster in order to lay out a plan of a post-office suited to the public business.

III. Supposing the engineer to report the subsoil to be "Clay. Good foundations"; the thickness of the basement wall (brick) to be 2' 4",* and the pressure at the basement floor line 8 tons per running foot of wall; make a figured diagram, in vertical section, illustrating a proper concrete foundation.

IV. Supposing the sewer in the street adjacent to a public building to be 50' 0" distant from the basement wall, and 10' 0" below the basement floor line, make a diagram illustrating the connection of 6" drain to street sewer, with outside man-hole and trap. (The diagram to be figured so that a working drawing can be made from it.)

V. Draw to a line $\frac{1}{4}$ " scale a vertical section of an outside wall of a public building; to be built of coursed ashlar with brick backing 2 feet 4 inches thick. (Section to extend from basement floor line to a point between the first and second story floors, and the section line to pass through a flue "for indirect heating of first floor.")

VI. Draw to $\frac{3}{4}$ " scale, a transverse section through a floor constructed of 9-inch iron beams, 4' 0" apart, with brick arches and the floor finished with marble tiles.

VII. On the same iron beams and brick arches make a $\frac{1}{2}$ " section, showing the construction of a wood floor.

VIII. Make a sketch to a scale of $1\frac{1}{2}$ inches to the foot, of a post-office delivery window, 1' 10" wide x 2' 6" high, with a flap 9 $\frac{1}{2}$ " by 10"; the lower sash and grille to be movable.

IX. Lay out on a $\frac{1}{8}$ " scale, on your own knowledge of the usual requirements, a money-order post-office occupying the first floor of a building 60' 0" x 120'. This to be a single line diagram showing all the openings.

X. Draw to a scale of 3" to the foot, a horizontal section through a box frame of a window in a 12" brick wall with an 8" reveal. Sash to be 2" thick. Show plaster line and make full size of architrave.

[Specimen of division questions used October 10, 1889, in the examination of a candidate for a clerkship of class 4 (\$1,800) in Office of Internal Revenue.]

Q. I. What are the duties of the Solicitor of Internal Revenue?

Q. II. What is the law in regard to compromising internal-revenue cases, and what is the course of procedure after an offer of compromise has been received?

Q. III. What occupations require payment of special-tax, and at what time are such taxes payable?

Q. IV. What rewards are offered for information leading to the detection and punishment of persons violating the internal-revenue laws?

Q. V. What is the law in regard to the release, before judgment, of distilleries seized for violation of law?

Q. VI. What is the law in regard to the destruction of illicit distilleries?

Q. VII. What is the course of procedure on seizure of property valued at \$500 or less?

Q. VIII. What is the limit of time within which prosecutions may be instituted against persons charged with violating internal-revenue laws?

Q. IX. What is the limit of time within which the Commissioner can make assessments of taxes in different cases?

Q. X. What action must the tax-payer take to obtain relief, in case he claims an assessment is erroneous, and within what time must action be taken?

[Specimen of division questions used in the examination of draughtsman of class E (\$1,100) in the Coast and Geodetic Survey, October 18, 1889.]

I. What are the units of measure adopted by the Coast and Geodetic Survey for horizontal distances, for soundings, and for elevations?

II. What is the meaning of contours as used in topography?

III. On what scales are the original sheets usually made, and what is meant by the numerical scale of a map?

IV. What methods are used in reducing original field sheets to scale of publication?

V. Describe tersely the manner of constructing a "polyconic projection" for field use in coast and geodetic survey?

VI. How is a projection verified?

VII. Make a drawing† (about 2" square) of an inlet showing high and low water-lines, low sand dunes, fresh-water pond, and soundings with 6', 12', and 18' curves at bottom.

*The expression 2' 4" in the Supervising Architect's office would be read, "two feet four inches;" and would not be read "two inches four seconds" as explained in the arithmetics of the country.

†The drawing in VII and the lettering in VIII, IX, and X were subject to criticism under the power of a magnifying glass.

- VIII. Make the word **BASTION** in full-sized letter for title to chart on scale of 1-20000.
 IX. Make the same word in small Roman for the same chart.
 X. Make a sample of a sounding note (in stump letter) for same chart.

Specimen of division questions used in an examination of a candidate for a clerkship of class 3 in the Third Auditor's office, February 27, 1888.]

- I. Upon what authority is the name of a pensioner inscribed on the rolls of the Third Auditor's office?
- II. How many pension agencies are there and where are they located?
- III. Of what does an "account" of a pension agent consist?
- IV. What course is pursued in the examination and settlement of a pension agent's account?
- V. What disposition is made of the accounts and vouchers when returned from the Second Comptroller?
- VI. How often and in what manner are payments made to pensioners?
- VII. If a pensioner is overpaid in June and September, and the amount is collected from him by the agent in December of the same year, in what manner should the agent account for the same to the Government?
- VIII. What is the difference between a "restoration" and a "renewal" certificate?
- IX. Timothy Kerney had been paid on Certificate No. 137334 at \$4 from August 20, 1864; \$6 from March 3, 1876; and \$10 from August 7, 1878, to September 4, 1887. He is granted a "reissue and increase" at \$6 from August 20, 1864; \$8 from March 3, 1876; \$12 from August 7, 1878; and \$16 from November 4, 1885. How much was due on said "reissue and increase" at the payment made in November, 1887? Give the calculation in full.
- X. Christina Simmons was granted a pension at \$8 per month from February 19, 1864, and \$12 from March 19, 1886, with increase at \$2 per month for each of five children, commencing July 25, 1866, and ending as follows: Samuel C., November 27, 1867; Frederick, December 22, 1872; William J., December 25, 1875; Alice, April 23, 1878; and Mary C., October 19, 1879. How much was due at first payment in October, 1887? Give the calculation in full.

[Specimens of division questions used in the examination of a candidate for a clerkship of class 2, in the office of the Comptroller of the Currency, October 18, 1889.]

- I. Give the general character of the books and accounts kept by you in the division of issues, and any other work performed.
- II. Under what two acts are entries of additional circulation now made on the respective journal and ledger accounts?
- III. What accounts of additional circulation were kept prior to 1875, and what was the date of the acts under which entries were made?
- IV. What was the object of posting additional amounts of circulation issued to accounts of States prior to 1875?
- V. What effect did the act passed in 1875 have upon the apportionment of circulation among the States and Territories?
- VI. What issue comes under the head of "Additional circulation to new banks?"
- VII. What difference is there between an issue of currency on bonds deposited and on account of mutilated notes destroyed, as affecting the volume of national-bank currency outstanding?
- VIII. What issues of currency are reported to the United States Treasurer as the basis upon which to calculate the five-per-cent. redemption fund?
- IX. Why are shipments under section 6, act of July 12, 1882, not reported to the Treasurer?
- X. What records do you make of original and duplicate plates engraved by the Bureau of Engraving and Printing?

[Specimen of division questions used in the examination of a candidate for a clerkship of class 2, in the office of the Treasurer of the United States, August 10, 1888.]

- I. In what respects do registered bonds differ from coupon bonds?
- II. How is interest paid on coupon and registered United States bonds of the funded loans of 1881, 1891, and consols of 1907?
- III. Give the denomination of coupons and the days of the year when payable on the following loans, viz: (a) Oregon war debt; (b) loan of July and August, 1861; (c) loan of 1863; (d) 5-20s of 1862; (e) 5-20s of June, 1864; (f) 5-20s of 1865; (g) consols of 1867; (h) 10-40s of 1864; (i) funded loan of 1881; (k) funded loan of 1891; and (l) consols of 1907.
- IV. State briefly the duties of the counters of paid coupons.

V. Prepare on blanks herewith "statements" of the following-described called consols of 1865, received for redemption from the First National Bank of New York : Coupon bonds, \$50s, Nos. 70005 to 70010, inclusive; \$100s, Nos. 124003 and 126999; \$500s, No. 86000; \$1,000s, Nos. 168991 to 169000, inclusive; coupons attached from January 1, 1879, inclusive, on all bonds, except \$100 bond No. 126999, which has coupons on from July 1, 1879, inclusive. Registered bonds: \$5,000, No. 10500; \$10,000, Nos. 20401 and 20501, inscribed in the name of John Smith, and properly assigned for redemption for account of Richard Doe.

VI. Make "statement" of bonds of the 5 per cent. funded loan of 1881 continued at 3½ per cent., included in one hundred and twentieth call, received for redemption from August Belmont & Co., viz:

(a) Two bonds of \$1,000, one of \$5,000, inscribed in the name of the Treasurer United States, in trust for the First National Bank, Clinton, Iowa, assigned by the Treasurer United States to the bank, and subsequently by August Belmont & Co. to the Secretary of the Treasury for redemption, under a power of attorney from said bank.

(b) One bond of \$10,000 assigned by the payee, John Smith, trustee, to the Secretary of the Treasury for redemption for account of John Smith.

VII. Prepare "statement" of bonds of the 3 per cent. loan of 1882, of the one hundred and thirty-fourth call, received for redemption from the payee, First National Bank of Chicago, Ill., properly assigned "for account of the First National Bank of New York, N. Y.," viz: one of \$50, two of \$100, one of \$500, and six of \$1,000.

VIII. Name the loans on which registered interest was formerly and is now paid by check.

IX. On what condition was interest prepaid under Department Circular No. 90, dated August 3, 1887?

X. When may coupons from called bonds, bearing date subsequent to the date of maturity of the call, be accepted for their full face value?